

Portsmouth, Virginia

*<http://www.pps.k12.va.us>*

Fiscal Year  
2011-2012

Adopted May 26, 2011

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# **PORTSMOUTH CITY SCHOOL BOARD**

## **Budget for FY 2011-12**

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Association of School Business Officials International®



This Meritorious Budget Award is presented to

**Portsmouth City School Board**

For excellence in the preparation and issuance  
of its school system budget  
for the Fiscal Year 2010-2011.

The budget is judged to conform  
to the principles and standards of the  
ASBO International® Meritorious Budget Awards  
Program.

*Erin Green*

President

*John D. Russo*

Executive Director

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# **PORTSMOUTH CITY SCHOOL BOARD**

## **Budget for Fiscal Year 2011-12**

### **Executive Summary**



### **City of Portsmouth, Virginia**

Portsmouth's small-town atmosphere is a pleasant contrast to its metropolitan Hampton Roads location. Tree-lined streets lead toward the picturesque downtown waterfront – the center of the city's many activities, and its heart.

The City of Portsmouth was settled in 1752 and incorporated by the Virginia General Assembly in 1858. Over 250 years old, the city is home to one of the world's greatest natural harbors, situated on the James and Elizabeth Rivers, which empties into the Chesapeake Bay. Portsmouth, with a land area of approximately 30 square miles and a population of 100,565 people is located in the hub of the Hampton Roads Region. It is bordered by the cities of Chesapeake and Suffolk respectively to the south and west, and by the City of Norfolk to the east.

With 75.8 miles of shoreline at the zero milepost of the Intercoastal Waterway, which runs from Boston to Florida, Portsmouth's location on navigable waterways has been a dominant force in the City's history and economy. Its location on the over 40 feet deep Hampton Roads shipping channel, and the presence of both the CSX and Norfolk Southern Railroads supports the national and international port commerce activities and military presence in the region.

Portsmouth derives its governing authority from a charter granted by the General Assembly of the Commonwealth of Virginia. The governing body of the City is the City Council, which formulates policies for the administration of the City. The City's charter provides for a Council-Manager form of government.

Provided by City of Portsmouth Web Site, Data Profile

## **Portsmouth City School Board**

Mr. James E. Bridgeford  
*Chairman*

Dr. Elizabeth Daniels  
*Vice-Chair*

Mr. James M. Hewitt IV

Mr. Edward P. McCabe

Mr. B. Keith Nance, Sr.

Mr. Claude C. Parent

Mr. Ernest L. Reid, Jr.

Dr. Mark M. Whitaker

Mrs. Costella B. Williams

## **Superintendent's Cabinet**

Dr. David C. Stuckwisch  
*Division Superintendent*

Dr. Patricia H. Fisher  
*Assistant Superintendent for Curriculum and Instruction*

Mr. Dan Pendarvis  
*Assistant Superintendent for Budget and Planning*

Mrs. Nita R. Mensia-Joseph  
*Director of Operations*

Dr. Margaret R. Buxton  
*Director of Human Resources*

Mr. Joseph L. Wiggins  
*Director of Communications*



## **MISSION & GOALS OF THE SCHOOL BOARD**

*The mission of the Portsmouth Public Schools is to challenge the minds, challenge the bodies, and challenge the dreams of all students while focusing on excellence.*

The School Board adopted this Mission Statement in August 2007. To accomplish its mission, the School Board approved a 2007-2017 Comprehensive Plan in December 2007 and revised it in December 2009. The plan's six visions are listed below. The full text of the Comprehensive Plan, including multiple goals and measurable objectives, is available in a separate publication.

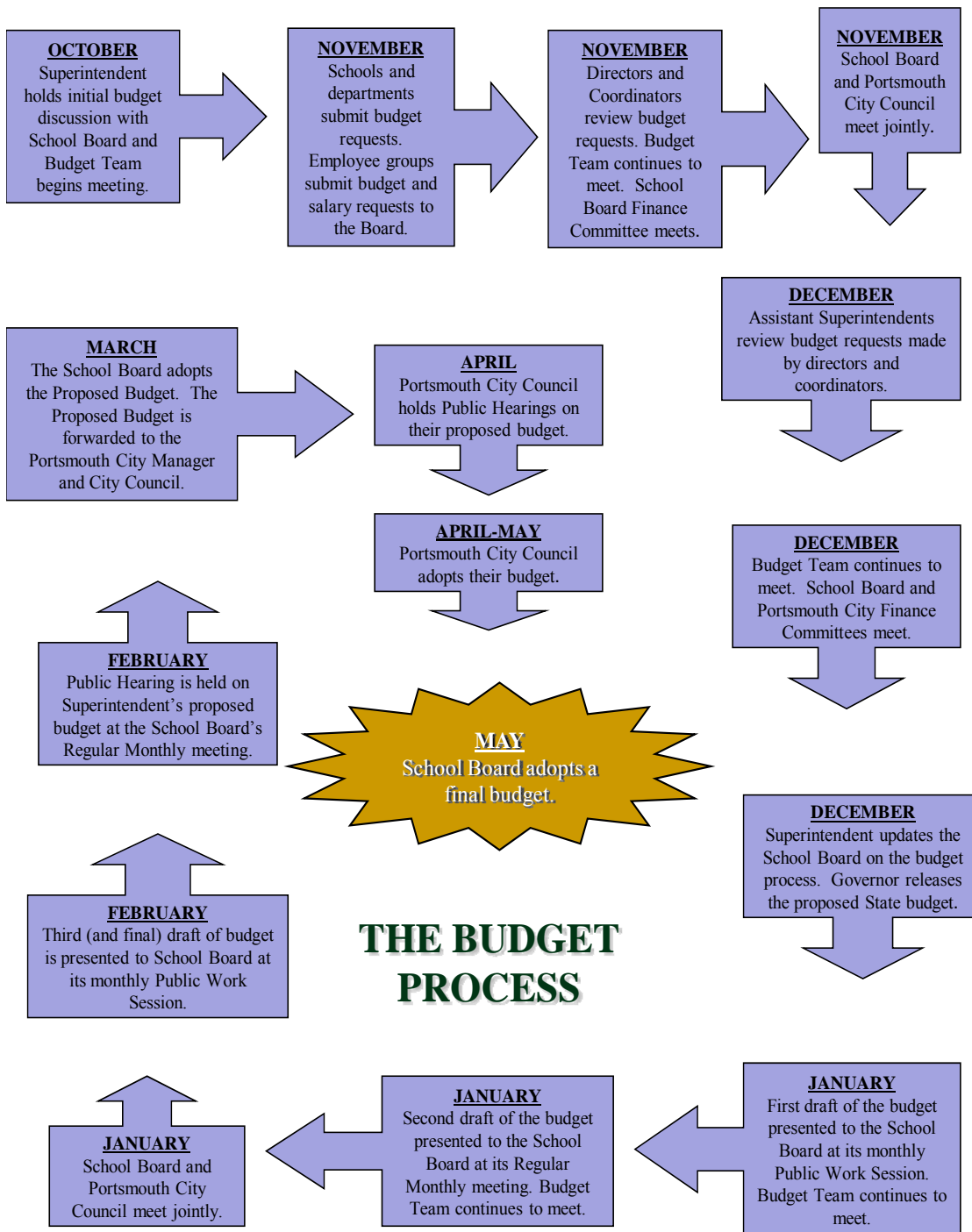
1. By 2017 the Portsmouth School Board will be a leading force for community advancement.
2. By 2017 all parents of Portsmouth Public School students will be excited about and claim ownership of their children's education.
3. By 2017 all graduates of Portsmouth Public Schools will be highly sought after by both employers and institutions of higher learning.
4. By 2017 Portsmouth Public Schools will be recognized by educational organizations and institutions of higher learning for its innovative and effective programs.
5. By 2017 all Portsmouth Public Schools students will be socially responsible and respected as lights of inspiration for future generations.
6. By 2017, the Portsmouth City School Board will provide educational facilities – including technology – that contribute to the learning environment for students and provide safe and accessible facilities for students and staff.

## **THE BUDGET PROCESS**

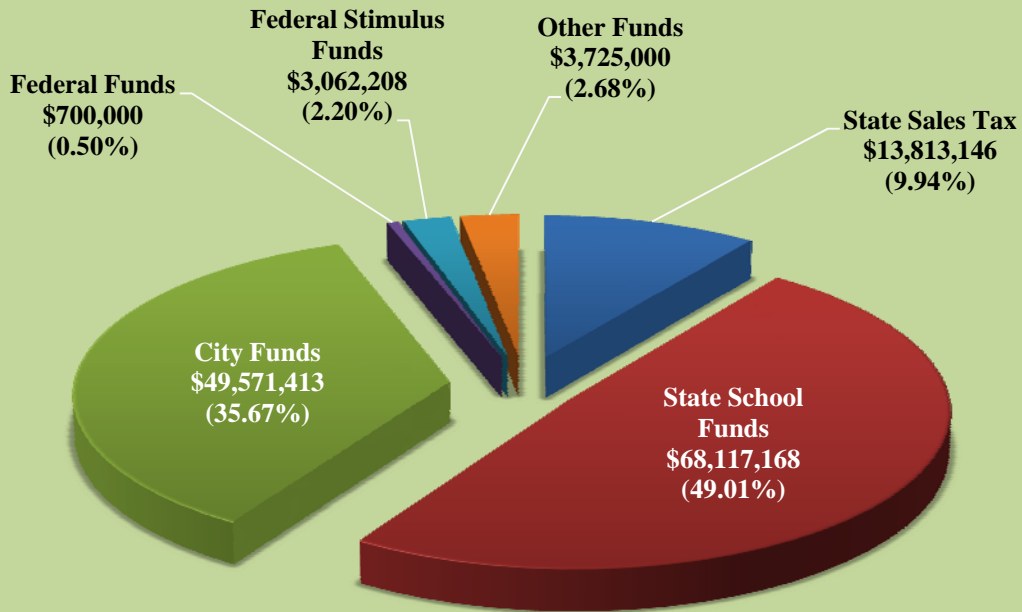
Developing a budget is a continuous process. The Budget and Planning office constantly monitors sources of revenue and factors that affect revenue in order to advise the Superintendent's budget team. In the early fall, schools and departments submit their budget requests for the upcoming year. Employee groups submit requests related to salary and benefits directly to the School Board at a monthly meeting during the first semester. The finance committees of both the School Board and the City Council meet from time to time to advise each other about developments in the budget process for both bodies.

The Superintendent's budget team meets throughout the school year to consider expense requirements and fluctuations in projected revenue. The team first identifies those items that are a "must-fund" priority for the division. Next, the Superintendent looks at enrollment and decides if any teaching and support positions should be eliminated. At this point, if anticipated revenue exceeds anticipated expenditures, the Superintendent, with School Board input, prioritizes additional projects or programs that could be funded for the upcoming school year in support of the goals outlined in the comprehensive Plan.

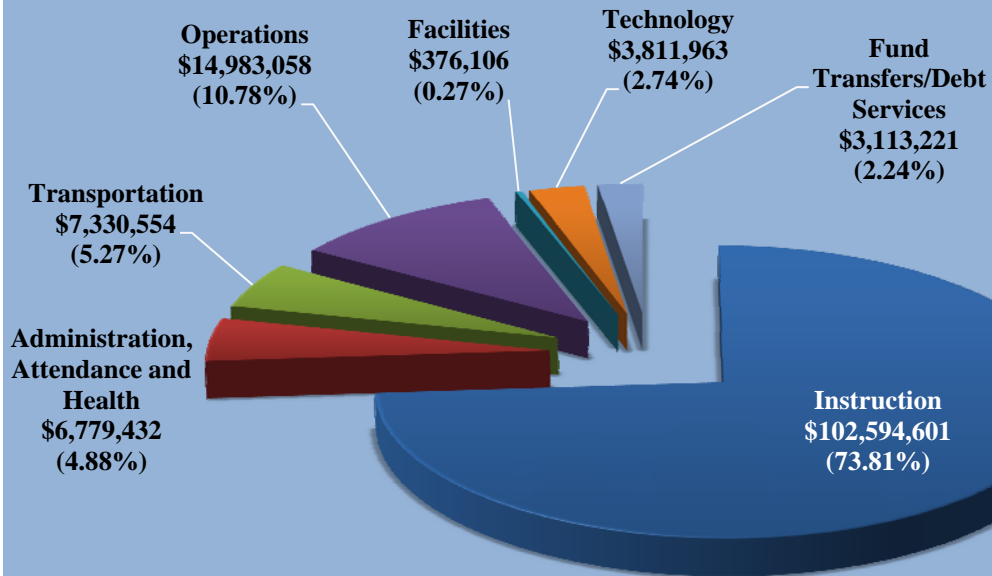
Again this school year, required expenditures exceeded anticipated revenue. The difference became even greater when the School Board indicated a desire to fund certain items that had been reduced or eliminated in previous budgets. Specifically, the Board requested that approximately one-third of the reductions to textbook purchases, supplies, and technology upgrades be restored for FY 2012. They also wanted to restore the funding for bus replacements and facilities that was delayed in FY 2011. Additionally, the Board wanted a one step raise for all employees and to restore the paraprofessional positions that were cut from kindergarten classes. The Board felt that the additional expenditures were critical to maintaining the quality of the education provided to the students in Portsmouth. In the end, the School Board was not able to fund any items that were cut in 2010-11. The Superintendent could not foresee ongoing revenue that would support the step increase so he could not recommend that, either.



## REVENUE OVERVIEW



## EXPENDITURES OVERVIEW



## GENERAL FUND REVENUE OVERVIEW

<b>REVENUE CATEGORIES</b>	<b>2008-09 BUDGET</b>	<b>2009-10 BUDGET</b>	<b>2010-11 BUDGET</b>	<b>2011-12 BUDGET</b>
CITY FUNDS	\$49,791,970	\$48,171,651	\$48,171,651	\$49,571,413
FEDERAL FUNDS	\$660,000	\$660,000	\$700,000	\$700,000
FEDERAL STIMULUS	\$0	\$5,870,282	\$2,005,330	\$3,062,208
OTHER FUNDS	\$950,000	\$1,390,000	\$1,465,000	\$3,725,000
SALES TAX	\$12,846,153	\$13,459,822	\$12,820,805	\$13,813,146
STATE FUNDS	\$87,537,740	\$79,380,431	\$69,863,939	\$68,117,168
<b>TOTAL REVENUE</b>	<b>\$151,785,863</b>	<b>\$148,932,186</b>	<b>\$135,026,725</b>	<b>\$138,988,935</b>

## GENERAL FUND EXPENDITURE OVERVIEW

<b>EXPENDITURE CATEGORIES</b>	<b>2008-09 BUDGET</b>	<b>2009-10 BUDGET</b>	<b>2010-11 BUDGET</b>	<b>2011-12 BUDGET</b>
INSTRUCTION	\$108,044,774	\$107,507,167	\$99,536,310	\$102,594,601
ADMINISTRATION, ATTENDANCE & HEALTH	\$7,631,676	\$7,065,679	\$7,365,577	\$6,779,432
TRANSPORTATION	\$5,956,968	\$7,371,453	\$5,799,037	\$7,330,554
OPERATIONS	\$15,830,792	\$16,220,415	\$14,835,273	\$14,983,058
FACILITIES	\$2,646,153	\$1,005,588	\$220,769	\$376,106
TECHNOLOGY	\$6,663,879	\$5,043,248	\$3,764,174	\$3,811,963
FUND TRANSFERS	\$5,011,621	\$4,718,636	\$3,505,585	\$3,113,221
<b>TOTAL EXPENDITURES</b>	<b>\$151,785,863</b>	<b>\$148,932,186</b>	<b>\$135,026,725</b>	<b>\$138,988,935</b>

## SCHOOL BOARD BUDGET ADDENDUM ALL FUNDS OVERVIEW

<b>EXPENDITURES</b>	<b>2008-09 BUDGET</b>	<b>2009-10 BUDGET</b>	<b>2010-11 BUDGET</b>	<b>2011-12 BUDGET</b>
GENERAL FUND	\$151,785,863	\$148,932,186	\$135,026,725	\$138,988,935
REPROGRAPHICS FUND	\$896,280	\$747,985	\$591,038	\$701,699
CAFETERIA FUND	\$6,789,350	\$7,149,610	\$6,884,101	\$7,156,803
GRANTS FUND	\$17,667,069	\$29,255,357	\$22,480,450	\$23,001,044
RISK MANAGEMENT & INSURANCE FUND	\$1,655,702	\$1,655,702	\$955,702	\$955,702
TEXTBOOK FUND	\$1,659,280	\$1,308,840	\$559,649	\$567,840
<b>GRAND TOTAL OF EXPENDITURES</b>	<b>\$180,453,544</b>	<b>\$189,049,680</b>	<b>\$166,497,665</b>	<b>\$171,372,023</b>

## SIGNIFICANT TRENDS AND CHANGES

Portsmouth Public Schools receives revenues from local (city), state, and federal sources. Our state monies are determined by our Average Daily Membership (ADM) and local composite index. State sales tax revenues represent 1⅛% which is the educational component of the tax that is distributed to all school districts based upon the number of children who reside in the division. State School Funds consist of the Standards of Quality (SOQ) payments, incentive funds, and categorical amounts established by the State General Assembly.

The Composite Index of Local Ability to Pay determines a school division's ability to pay education costs fundamental to the commonwealth's Standards of Quality (SOQ). It is calculated using three indicators of a locality's ability-to-pay: true value of real property (weighted 50%), adjusted gross income (weighted 40%), and taxable retail sales (weighted 10%). Each locality's index is adjusted to maintain an overall *statewide* local share of 45 percent and an overall state share of 55 percent. The index is recalculated every two years. As a locality's index increases, the state's share of its funding declines and the amount the locality should be able to pay increases. The General Assembly voted to freeze the composite index until fiscal year 2012, protecting nearly 100 school divisions across the state from losing money under the new calculation. To offset the additional cost to the state for this move, the General Assembly voted to use State Fiscal Stabilization Funds (SFSF) from the federal stimulus law (American Recovery and Reinvestment Act of 2009, or ARRA).

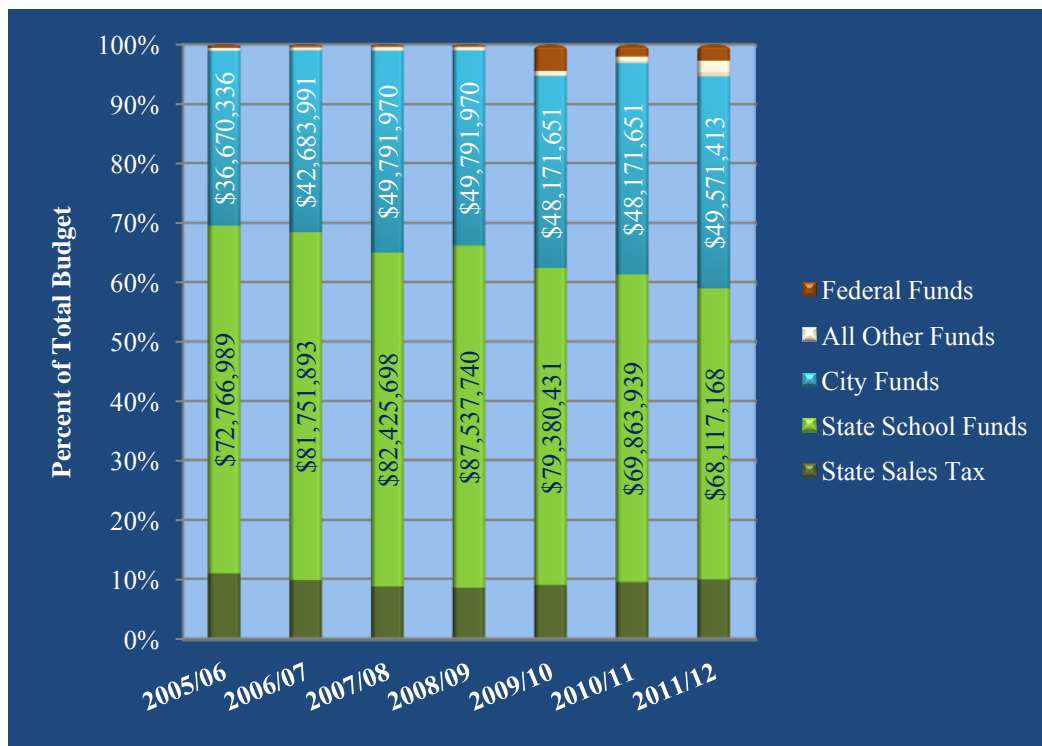
Previously, the state relied on a triennial census of the school age children in a locality to determine the amount of the sales tax revenues each locality would receive for education. In the future, the General Assembly will rely on statistics provided by the Weldon Cooper Center for Public Service of the University of Virginia to determine this population saving local school divisions the cost of conducting the census every three years.

City funds consist of monies appropriated by the City of Portsmouth. Since the school division is fiscally dependent on the City, we cannot levy taxes to directly support education. The City Manager reported in his budget presentation to City Council that for each dollar that the City budgets, approximately \$0.22 is allocated to education. To balance the budget this year, the City Manager recommended a real estate tax rate of \$1.29 per \$100 (up from \$1.24 per \$100 in 2011) but the City Council approved the rate at \$1.27 per \$100. According to the 2010 Census, the median value of a home in Portsmouth was \$81,300. The owner of such a home will owe a tax bill of \$1032 based on the \$1.27 tax per \$100 of assessed value and that homeowner will contribute approximately \$227 to education.

Other Funds consist of monies from rents, summer school tuition, rebates, and refunds. By law, the School Board may not enter into debt or issue bonds.

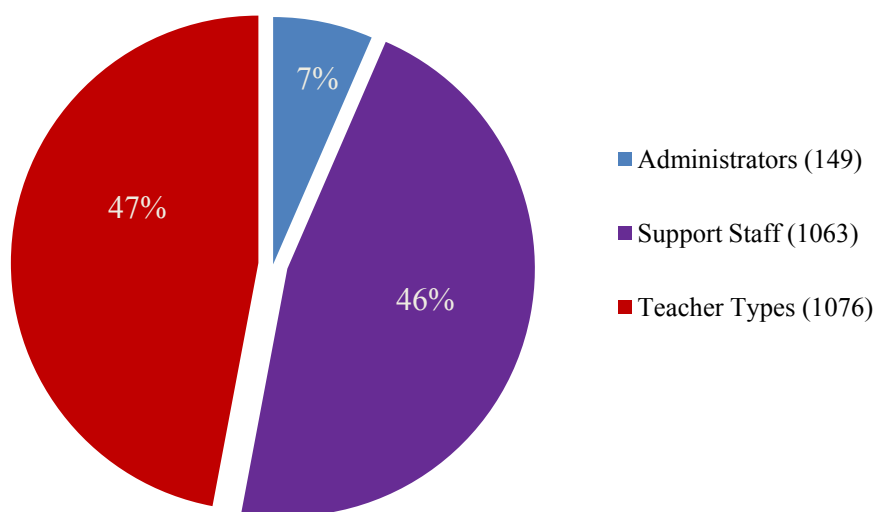
Federal funds primarily consist of Impact Aid which is funding from the United States Government for the loss of tax revenue because federal property is not subject to local and state taxes. Significant funding from the federal government is received in the form of grants associated with No Child Left Behind and Title VIB which allow the division to offer programs that might not be funded through the general fund.

State and City funds are our two largest sources of revenue representing 95% of our total revenue for fiscal year 2012. As you can see from the next graph, although the dollar amount of state funding had increased in the past, the portion of our budget that it represented decreased. We are dependent on the City to make up the difference. This gap became critical when state school funds decreased by \$8.1 million and \$9.5 million for fiscal years 2009 and 2010 while the City's appropriation for education was reduced in 2010 and remained level for 2011. As the local composite index rises, it will be even more important for funding from the City to increase in order for the school division to continue to provide first-rate education for the students in Portsmouth.



The major expenditure incurred by Portsmouth Public Schools is for salaries and benefits. These expenses make up approximately 80% of our budget. While Portsmouth Public Schools was able to increase teacher salaries for several years to be more competitive in Hampton Roads, for fiscal years 2011 and 2012 the Board was not able to offer any raises.

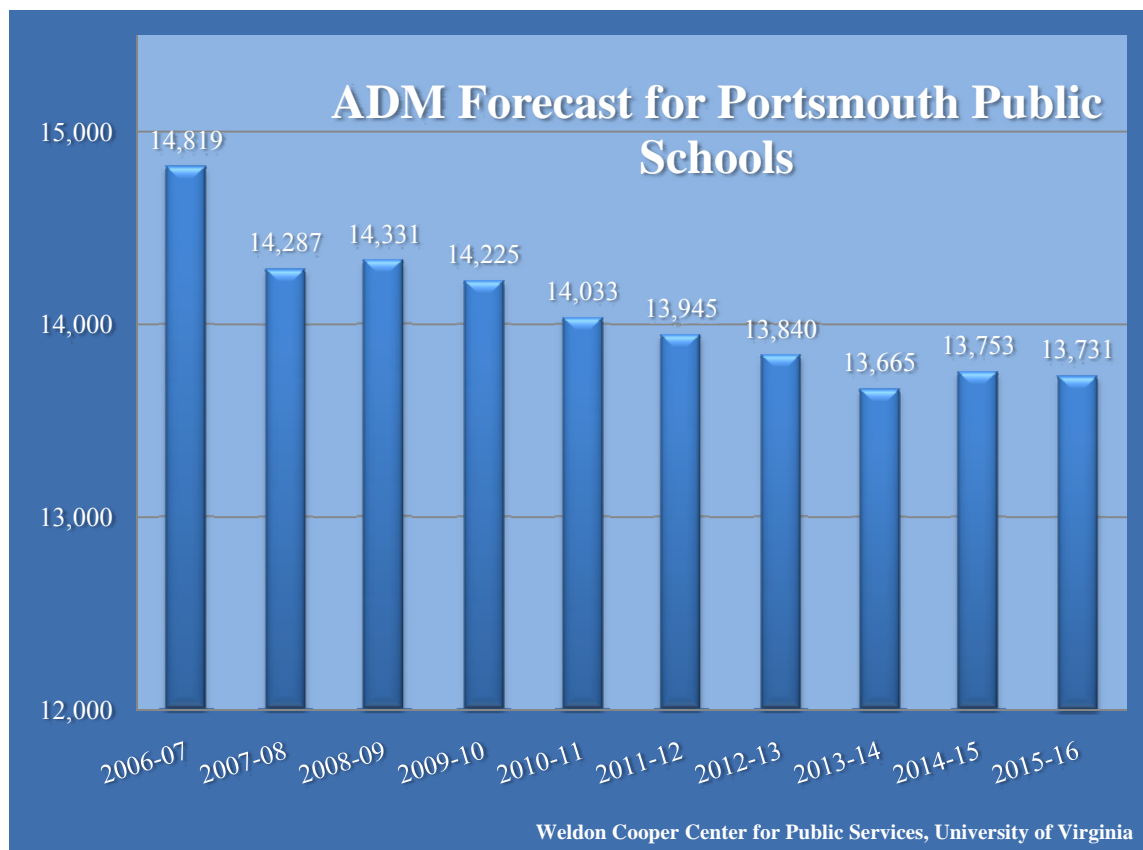
Portsmouth Public Schools is committed to applying the bulk of our funding to instruction and adequately staffing our schools and centers. The following chart illustrates the distribution of full-time employees in the division. As you can see, the bulk of our personnel are teacher types followed by support personnel. Only 7% of our personnel are classified as administrators.



Source: Portsmouth Public Schools Budget Office. Chart reflects active full-time positions only.

As part of the budget process each year, the Superintendent assesses the number of teaching and support positions that are required to meet the state standards and ensures that our teaching staff will be “right-sized” for the actual enrollment. Although our state basic aid is dependent on ADM numbers, it is not the only source we use to project staffing needs and revenue expectations related to enrollment. One source of enrollment trends is the Weldon Cooper Center. It is a valuable resource for data related to change in many organizations throughout the Commonwealth. The Center gathers and analyzes data from varied sources; enrollment information is just one example of the information they provide. The General Assembly has decided to use the Weldon Cooper enrollment projections to distribute state sales tax revenue to school divisions rather than rely on a triennial census.

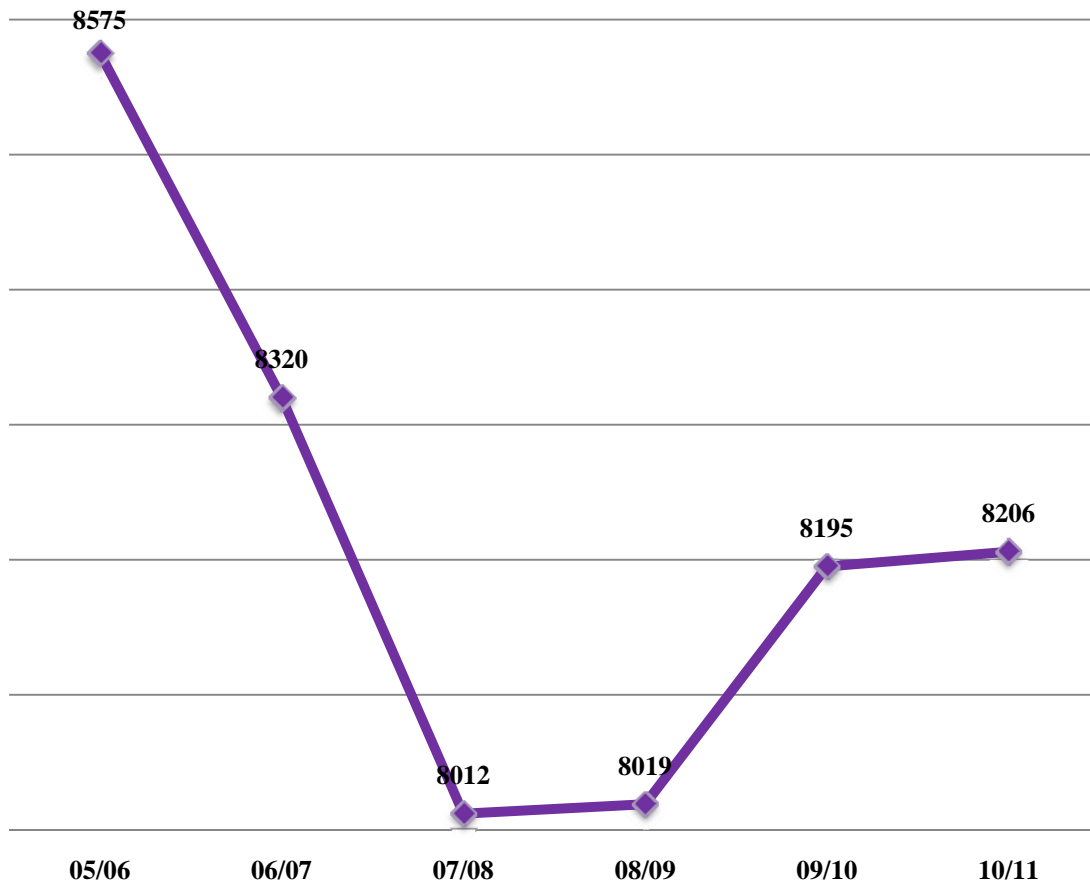
The Center’s forecast for enrollment in Portsmouth anticipates a continued decline through the 2013-14 school year. The following graph exhibits the historic ADM for the school years 2006-07 through 2009-10, the Center’s estimated ADM for school year 2010-11, and projected ADM for school years through 2015-16.



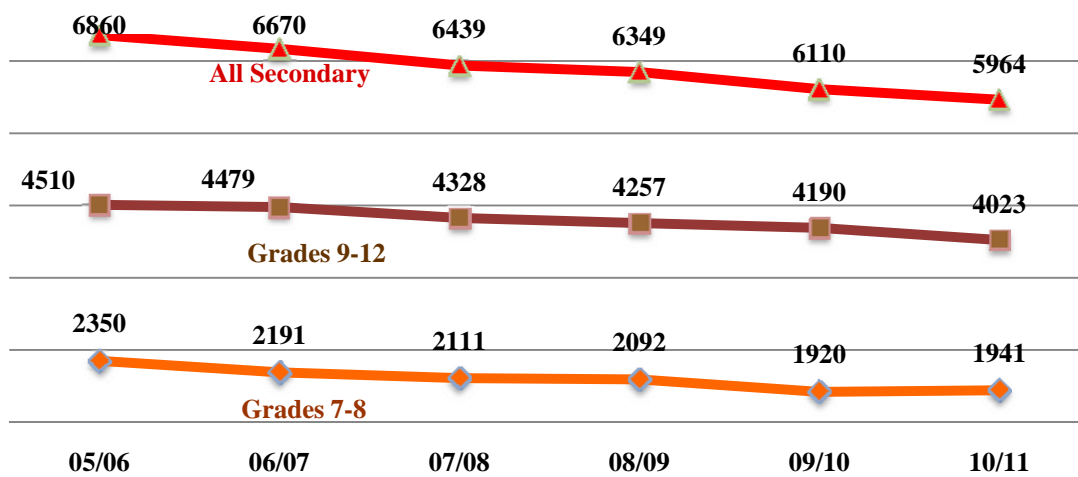
While enrollment and ADM have decreased overall, division officials are encouraged to see enrollment starting to increase in the elementary grades indicating that the City’s school age population is rebounding. A new military housing project has opened at Gosport in Portsmouth and we are beginning to see an influx of students from that area. The enrollment trend over the 2005-06 through 2010-11 school years is illustrated in the following graphs. The numbers reflect the September 30 enrollment reports for those years.



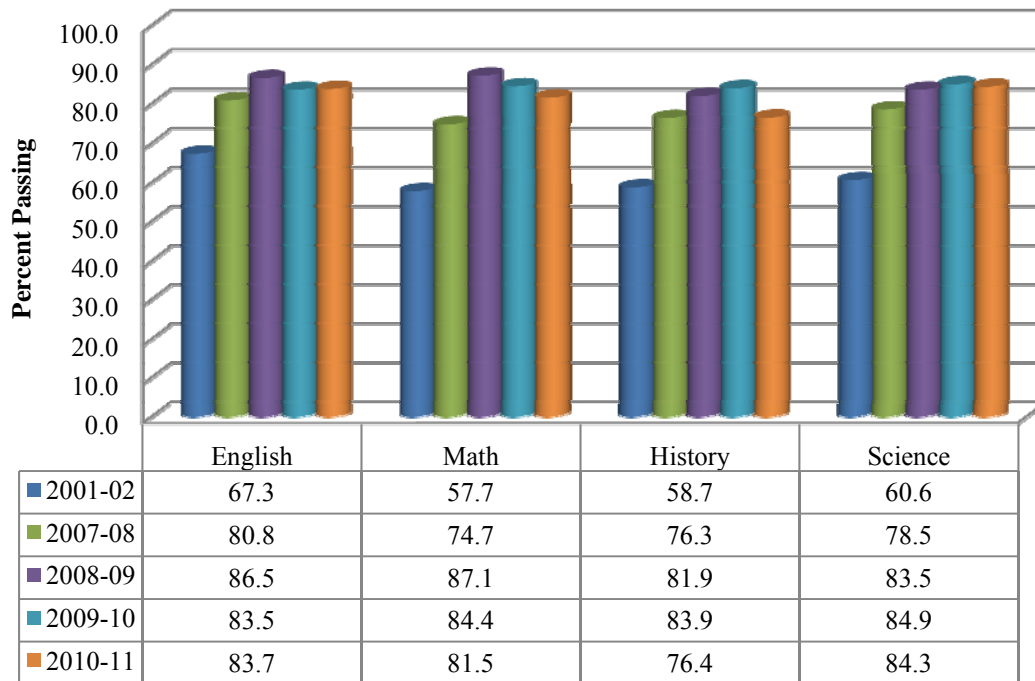
## K-6 ELEMENTARY ENROLLMENT TRENDS



## SECONDARY ENROLLMENT TRENDS



## SOL PASS RATES OVER TIME BY CORE AREAS



Source: Portsmouth Public Schools, Office of Research and Evaluation (2010-11 scores are preliminary)

### We are proud of the following division accomplishments:

- The Portsmouth School Board received the 2010 Board of Distinction Award from the Virginia School Boards Association (VSBA).
- The Portsmouth School Board received an honorable mention citation from the Council of Urban Boards of Education (CUBE) and was recognized as one of four finalists for the 2010 CUBE Annual Award for Urban School Board Excellence.
- Earned the 2010 Pete Taylor Partnership of Excellence Award presented in recognition of the school division's receiving the Military Child Education Coalition's Exemplary Partnership Award.
- The Instructional Personnel Verification Survey reported 99.4% highly qualified teachers in 2010-11.

### Standards of Learning (SOL highlights for the school year 2010-11):

- 72 students obtained a perfect score on 3<sup>rd</sup> grade Reading – 28.6% increase.
- 172 students obtained a perfect score on 3<sup>rd</sup> grade Mathematics assessment – 95% increase.
- The pass rate for Grade 5 History increased by 6%.
- 1280 middle school students scored at the Advanced Proficiency Level – 8.8% increase.
- 1000 students scored at the Advanced Proficiency Level in Science 0 31% increase.
- We expect all schools to be fully accredited for 2010-11. In 2007-08, eighteen of twenty schools in the division were fully accredited based on SOL test scores with full accreditation achieved in 2008-09. We are especially proud to have achieved this milestone given that only three of twenty-one schools were accredited in 2003.

- The First College Program has grown from 19 students in 2006 to 148 scholars this school year. This session, the students achieved a C or better in 80% of the courses they attempted and will be able to transfer that as college credit to 4-year universities.
- Received the Certificate of Excellence in Financial Reporting from ASBO for the fifth time and the Certificate of Achievement in Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for the fourth time for the comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2010.
- Received the ASBO Meritorious Budget Award for excellence in the preparation and issuance of the school system budget for the second time for fiscal year 2010-11.
- Received the Pinnacle of Achievement award from ASBO.
- Accepted the VSBA Green School Challenge and was recognized as a VSBA Certified Green School Division.
- Received the EPA's Great Start Award for Indoor Air Quality
- Four schools (Churchland Primary & Intermediate, Hodges Manor Elementary, James Hurst Elementary, and Olive Branch Elementary) received the Virginia Board of Education's 2010 Competence-to-Excellence Award.
- Two elementary schools (Douglass Park and Simonsdale) received the Virginia Board of Education's Excellence Award for 2010.
- Churchland Elementary School received the Governor's 2010 Award for Educational Excellence.

## **FORECASTING THE FUTURE**

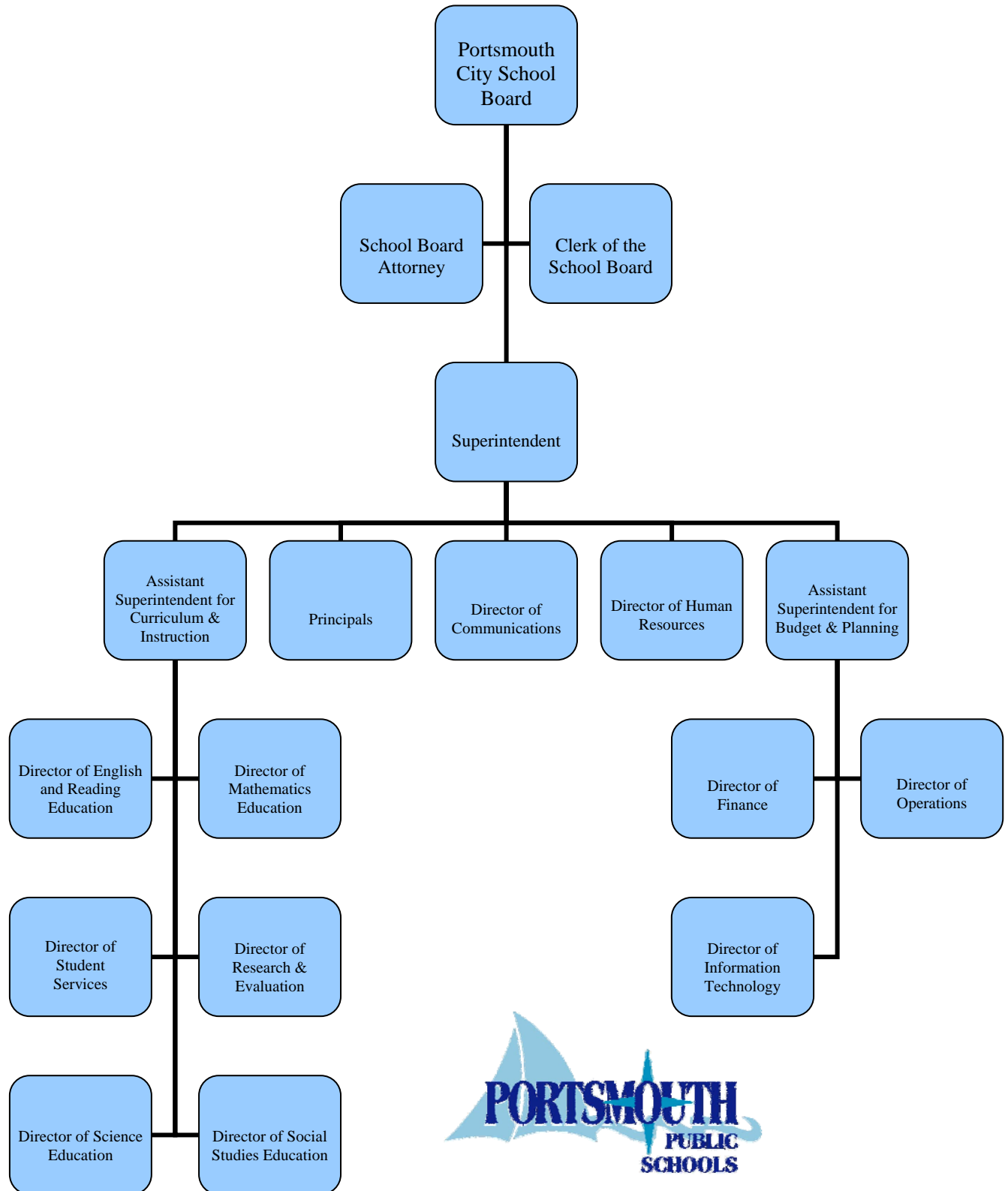
In these tough economic times, the task of forecasting a budget becomes more difficult with each year. Funds that were available for FY2012 from ARRA will expire leaving the division with a deficit of more than \$3 million as we begin to plan for FY2013. The Superintendent has not recommended any salary increases for the past two years because he could not foresee continuing funds to support such a raise. In order to present a balanced budget, the Superintendent will have to make tough decisions regarding areas that must be reduced. While we can expect some increase in state funding attributed to a slight increase in ADM, it certainly will not be enough to make up the \$3 million shortfall. In addition, as property values remain level we can only hope that funding from the city of Portsmouth will remain level.

The School Board does not want to release any personnel because our staffing only meets the minimum state requirements already. Any personnel cuts would certainly erode the quality of the education we are providing which would be unacceptable. The only solution will be to resort to cutting materials and supplies, staff development, and facilities expenditures. Certain maintenance expenditures and equipment purchases can be postponed in the short term, but to do so over a long period will also erode the quality of the education environment.

Our division has educated the youth of the city since 1847 and we are confident that we will be able to meet the financial challenge of continuing that mission well into the future. Our experiences weathering the difficult economic periods in our history have equipped us to meet the challenges of the future. In summary, the Portsmouth Public Schools Division will continue to support the School Board's mission to "challenge the minds, challenge the bodies, and challenge the dreams of all students while focusing on excellence."

## ORGANIZATIONAL SECTION

# DIVISION ORGANIZATIONAL CHART



# ORGANIZATION

The title of the corporate body is the Portsmouth City School Board. The School Board derives its authority from the Constitution of Virginia, the Code of Virginia, and the regulations of the State Board of Education. The nine elected members of this corporate body are officers of the Commonwealth and govern the operations of the school division during their four-year terms.

The Portsmouth City School Board appoints the Division Superintendent who is the executive and administrative head of the public school division. The Division Superintendent manages the school division as prescribed in the regulations of the State Board of Education and in accordance with policies and procedures approved by the School Board. His responsibilities related to budget preparation and administration are spelled out in School Board Policies DA (Management of Funds), and DB (Annual Budget). These policies require that the Superintendent use appropriate fiscal planning and management methods modeled after accepted business practices and directed toward the educational goals of the division. The full text of policies DA and DB are included in the Information Section of this document.

Each year, in accordance with the policies mentioned above, the Division Superintendent prepares and presents a budget to the Board for adoption. It is the financial outline of the division's education program and the primary means of managing expenditures during the fiscal year, July 1 through June 30. It is an estimate of the amount of money needed during the next fiscal year for the support of the public schools of the division. It represents the proposed plan of expenditures and the expected means of financing those expenditures. He prepares a budget calendar identifying the milestones for the annual budgetary process to include at least one work session for reviewing the budget and at least one public hearing on the budget. Once the budget is adopted, he is responsible for administering it in accordance with all Board policies and applicable local, state, and federal regulations and laws. Because funds are appropriated to the School Board by total expenditures, he is authorized to make transfers between categories within the budget.

The school division is fiscally dependent; i.e., it does not have taxing or borrowing authority (except for purchase of school buses) and derives most of its funding from the Commonwealth of Virginia and the City of Portsmouth. The City Council appropriates funding for the School Board's Operating Budget, levies the necessary taxes to finance the operations, and borrows money and issues bonds when necessary.

The Portsmouth City School Division serves students who live within the borders of the independent city of Portsmouth, Virginia. This urban city, settled in 1752 and incorporated by the Virginia General Assembly in 1858, has a population of approximately 100,000 consisting of just over 39,000 households living within its 33 square miles. According to the 2010 Census, the ethnic population is approximately 53% black, 42% white, and 5% other. We are bordered by the cities of Chesapeake and Suffolk respectively to the south and west, and by the City of Norfolk to the east across the Elizabeth River.

The Superintendent and the School Board, as conscientious stewards of the public trust, study population and student trends to formulate a financial plan. They plan expenditures with a view toward reducing the overall costs associated with public education as much as possible while providing the very best educational experience for our students or, to quote the School Board mission, "while focusing on excellence".

## MISSION AND VISIONS

The mission of the Portsmouth Public Schools is "to challenge the minds, challenge the bodies, and challenge the dreams of all students while focusing on excellence". The School Board adopted this Mission Statement in August 2007. To accomplish this mission, the School Board approved a 2007-2017 Comprehensive Plan in December 2007 with five visions for the future. Every two years the School Board reviews the plan and revises it as necessary. They added a sixth vision in December 2009. The plan's six

visions are summarized below. The full text of the Comprehensive Plan, including multiple goals and measurable objectives, is printed in a separate publication.

1. *By 2017 the Portsmouth School Board will be a leading force for community advancement.* To complete this Vision, the School Board will seek recognition by the Virginia School Boards Association (VSBA) as a “Board of Distinction” and they will implement technology to increase the efficiency of its operation.
2. *By 2017 all parents of Portsmouth Public School students will be excited about and claim ownership of their children’s education.* Schools will exhibit a parent-friendly environment and will work with the Communities in Schools organization to involve parents and families in their children’s schooling. Parents will be invited into schools; and parent literacy programs will be expanded.
3. *By 2017 all graduates of Portsmouth Public Schools will be highly sought after by both employers and institutions of higher learning.* The Board envisions that 100% of Portsmouth Public Schools students will graduate and enter a post high school educational program or a job that requires specific training. They see high-quality teachers seeking our school division and growing within it. Portsmouth Public Schools will establish programs within the school division to encourage and support students and staff members to become teachers. At the same time, the school system will establish a program evaluation system that will indicate which programs merit expansion, modification, or deletion.
4. *By 2017 Portsmouth Public Schools will be recognized by educational organizations and institutions of higher learning for its innovative and effective programs.* To fulfill this Vision, all Portsmouth Public Schools graduates will successfully complete three years of high school mathematics and three years of a foreign language. The School Board expects will enhance cultural awareness and learning experiences through the arts. Portsmouth Public Schools will partner with city agencies and with faith-based and civic organizations to establish a comprehensive Pre-K program. Lastly, Portsmouth Public Schools will strengthen athletic and other extracurricular programs to make our students more competitive on the state and national levels.
5. *By 2017 all Portsmouth Public Schools students will be socially responsible and respected as lights of inspiration for future generations.* To accomplish this vision, Portsmouth Public Schools will provide leadership development programs for all students and teach them the value of being law-abiding citizens.
6. *By 2017, the Portsmouth City School Board will provide educational facilities – including technology – that contribute to the learning environment for students and provide safe and accessible facilities for students and staff.* The Board expects to provide facilities that support the 21<sup>st</sup> Century Learning Environment and will participate in the Virginia School Boards Association (VSBA) Green Schools challenge by implementing environment-friendly solutions. In addition to providing and maintaining safe facilities and equipment, they will also build processes, responsibilities, and technologies that provide information to understand the past and present and enable the shaping of the future.

The School Board’s budget is formulated to accomplish the visions listed above. In the Comprehensive Plan document are listed numerous goals for each vision along with objectives for the goals. Most of the costs associated with achieving the goals are accommodated within the budget for the day-to-day operation of the various departments. With decreasing revenue, it has been difficult to fund some of the objectives; thus, they have been delayed. For example, under Vision 4, the Board identified a goal related to foreign languages. One objective was to include foreign language as part of the elementary school curriculum in grades 4-6. The cost for this objective involved supplements for curriculum writers,



additional supplies, and hiring additional teaching staff. Since no additional funds could be identified to support this objective, it has been postponed until funds become available on a continuing basis.

Unfortunately, many of the objectives require funding that simply is not available or cannot be supported on a continuing basis. While the School Board recognizes this limitation, it also expects the staff to diligently work toward achieving the visions and goals adopted in the Comprehensive Plan. Budget constraints continue to limit or postpone the implementation of some objectives but the division continues to strive toward achieving every goal possible with the funds already budgeted.

One shining example of achieving the Board's visions and goals (specifically, Vision 4, Goal G) is the implementation of additional preschool centers to ensure that students entering kindergarten will make a seamless transition by possessing the readiness skills that ensure success in a public school setting. The division will staff four preschool centers with an adequate number of classrooms to serve all preschool students whose parents wish for them to attend.

Raising the level of publicity for athletics programs is a goal under Vision 4. The PSET (Portsmouth Schools Education Television) facilities are being upgraded to enable athletic events to be televised. This upgrade will also allow for expanded use of PSET resources in the classroom.

## **FACILITIES AND PROGRAMS**

Enrollment in Portsmouth Public Schools is just over 14,000 students at 24 sites. There are three high schools, three middle schools, and thirteen elementary schools. Services previously provided at the Diagnostic, Adjustive, and Corrective Center (DAC) for preschool students, ages 2 through 4 who have special disabilities or developmental needs, will now be provided at four preschool centers throughout the division. Four-year old preschool students are served at these same locations acquiring skills to ensure success in kindergarten and throughout their educational career. Students in kindergarten through sixth grade receive traditional instruction at the 13 elementary schools. Regular instruction continues through the three middle schools (grades 7-8) and three high schools (grades 9-12). Over the next few years, the division plans to consolidate all administrative offices at the Stephen H. Clarke building. To begin the renovation of that building, alternative placement through the New Directions Center for students in grades K-8 will be provided at the former DAC building in the upcoming school year. Alternative placement for students in grades 9-12 will continue to be provided through Project Uplift and the Individual Student Alternative Education Plan (ISAEP) in 2011-12 at the Clarke facility.

The School Board is well on the way to meeting the goals envisioned in the Comprehensive Plan by implementing numerous programs throughout the school system. In addition to traditional instructional settings for students in grades K-12, high school students have the option of applying to attend magnet programs that are home-based at each high school. The Math and Science Magnet program is at Norcom High School, the International Studies Magnet Program operates at Wilson High School, and the Visual and Performing Arts Magnet program is based at Churchland High School.

Portsmouth Public Schools operates a Science, Technology, Engineering, and Mathematics (STEM) pathways program for all elementary students in laboratories located at Victory Elementary School.

Portsmouth Public Schools began the AC=13 Program (Academics Plus Career After High School=13<sup>th</sup> Year) in 2006 as a means to prepare students for the time immediately following high school graduation. The program erased the boundaries of traditional academic courses and career or technical courses and blurred the lines between high school and community college. Our Career and Technical Education Program offers courses in Practical Nursing, Hotel and Motel Management, Early Childhood Education Exploration, Culinary Arts, Horticulture, Marine Electrical, Diesel Equipment Technology, and Automotive Repair. Upon completion of these courses, students not only possess workplace readiness skills, but also receive certification that enables them to earn a living while deciding where their education journey will lead.

Portsmouth Public Schools has partnered with Tidewater Community College to offer First College to second-semester seniors who have completed the coursework for their high school diplomas and plan to attend a college or university after graduation. These students take classes at the local campus of Tidewater Community College and earn up to 14 semester hours of post-secondary credit. This program began in the spring of 2006 and has grown each year since. In spring 2011, 148 students took advantage of the program.

The Adult Education department offers night courses at the Excel Campus which is located at Woodrow Wilson High School. Courses are designed to prepare adult students to pass the GED, to learn new hobbies, or to gain knowledge simply for personal enrichment. In addition, adults wishing to learn English as a second language receive instruction through the adult education department.

## **FUNDING**

Portsmouth Public Schools receives revenues from state school funds designated to support the Standards of Quality (SOQ) and other programs identified by the State General Assembly; from 1-1/8% of state sales tax; from the City of Portsmouth; from federal funds, primarily in the form of Impact Aid; and from miscellaneous funds such as rents, summer school, rebates, and refunds. The School Board allocates these funds to provide educational programs for all students in the Portsmouth Public Schools.

The School Board Chart of Accounts is organized on the basis of funds and account groups, each of which is considered a separate accounting entity with a separate set of self-balancing accounts. The funds of the School Board consist of the General fund, the School Grants fund (various categorical grants), the Reprographics fund, the Cafeteria fund, the Construction fund, the Risk Management and Insurance fund, and the Textbook fund. The School Board is also responsible for the planning, development, and execution of the approved schools' Capital Improvement Program (CIP). The school division utilizes the modified accrual basis for accounting and budgeting for all funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means the funds are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.

By law (Code of Virginia, as amended Section 22.1-100), all unexpended funds in the Operating Budget in any school year shall revert to the fund of the Commonwealth or the General fund of the City of Portsmouth depending on the funding source. Any fund balance in the General fund carried into a succeeding fiscal year is for carry-over encumbrances only.

## **SCHOOL BOARD FUNDS**

### **GENERAL FUND**

The School Board General Fund is the basic funding plan for the schools. It includes funds for the fiscal operation of the school system.

### **REPROGRAPHICS FUND**

The Reprographics (Print Shop) fund accounts for the revenues and expenditures needed for the operation of the Portsmouth Public Schools' Printing Center.

### **CAFETERIA FUND**

The Cafeteria fund is a special revenue fund that supports food service operations at the division's schools.

### **GRANTS FUND**

The Grants fund provides assistance to the school division for particular programs of federal, state, and local interest. These grants expand expenditures to support certain instructional funds.

## **RISK MANAGEMENT AND INSURANCE FUND**

The Risk Management and Insurance fund services all workers' compensation claims for which the School Board is liable and funds all insurance premiums.

## **TEXTBOOK FUND**

A free textbook system presently exists and is financially supported by the state.

## **EXPENDITURE CATEGORIES**

Projected expenditures consist of cost estimates for the operation of regular day school, summer school, adult education programs, and other education programs. The Operating Budget classifications are: Instruction; Administration, Attendance and Health; Pupil Transportation; Operations and Maintenance; Facilities; Debt and Fund Transfers; and Technology. Within each of the major areas there are subcategories.

**INSTRUCTION** includes the activities that deal directly with the interaction between teachers and students. These activities include classroom instruction, guidance services, school social workers, homebound services, improvement of instruction, media services, and expenses of the office of the principal.

**ADMINISTRATION, ATTENDANCE AND HEALTH** includes activities associated with establishing and administering policy for Administration, Attendance and Health. Administration includes those activities concerned with establishing and administering policy for the school division such as board services, executive administration services, budget and planning, public information, human resources, financial services, and purchasing services. Attendance and Health Services includes those activities whose primary purpose is the promotion and improvement of children's attendance at school including activities associated with providing students with appropriate medical, dental, and nursing services as well as psychological services and therapy services.

**PUPIL TRANSPORTATION** includes activities concerned with transporting students to and from school as provided by state and federal law. This includes trips between home and school, and trips to and from school activities. Subcategories within pupil transportation include management, vehicle operation and maintenance services, and school bus purchases and leases.

**OPERATIONS AND MAINTENANCE** includes activities concerned with keeping the physical plant in good operating condition. This would include safety and security services, equipment services, vehicle services, and warehouse operations as well as management services, and building services, mainly concerned with keeping the physical plant clean and ready for daily use.

**FACILITIES** includes activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, installing or extending service systems and other built-in equipment, and improving sites.

**TECHNOLOGY** activities are primarily concerned with the delivery of technology to the classroom in support of student instruction. In addition, technology supports other functional categories through the acquisition and maintenance of hardware and software as well as recommending policy and procedures that relate to technology activities in the School Division.

**DEBT AND FUND TRANSFERS** includes outlays of funds that are not properly classified as expenditures, but require budgetary or accounting control. This includes payments for both principal and interest that service the debt of the school division and transfers between funds such as from the operating fund to the grant fund to satisfy match requirements for grant programs.

Within each of the seven categories, Instruction; Administration, Attendance, and Health; Pupil Transportation; Operations and Maintenance; Facilities; Technology; and Debt and Fund Transfers, the following expenditure types are utilized. A brief description of each expenditure category follows:

**SALARIES** provides for all payroll costs for full-time and part-time employees, as well as overtime expenses, supplements and other allowances.

**FRINGE BENEFITS** provides for all fringe benefits including Social Security, life insurance, retirement, medical insurance, and unemployment.

**PURCHASED SERVICES** provides for all contractual services required by the School Board; i.e., printing, maintenance agreements, advertising expenses, and other contracted services.

**OTHER CHARGES** provides for payments of utilities, postage, telecommunications, insurance, rentals, travel, and other miscellaneous charges.

**MATERIALS AND SUPPLIES** provides for expenditures for articles and commodities which are consumed.

**CAPITAL OUTLAY** provides expenditures for new equipment and replacement equipment. Items that are appropriate in this category include computer equipment, furniture, educational and audiovisual equipment, motor vehicles, communications equipment and medical equipment. This category excludes any major capital outlays associated with facilities acquired or constructed. These capital outlays are included in the City's CIP Budget.

**TRANSFER TO OTHER FUNDS** accounts for the conveying of funds from one fund (e.g., School General Fund) to another fund (e.g., Textbook Fund).

## **BUDGET CALENDAR FOR 2012 BUDGET CYCLE**

October-December	Superintendent meets with department heads to discuss budget for 2011-12.
November 2010	Administrative Budget Team begins meeting.
November 4, 2010	Employee groups submit budget and salary requests to School Board.
December 2, 2010	Administrative Budget Team meets.
December 7, 2010	School Board Sub-committee for Finance and Budget meets.
December 9, 2010	Superintendent discusses budget issues with School Board
December 17, 2010	Governor submits Proposed 2010-12 Biennial Budget
December 21, 2010	Schools and departments submit budget requests.
January 3, 2011	Deadline for directors and coordinators to review budget entries made by schools and departments.
January 6, 2011	Administrative Budget Team meets.
January 11, 2011	School Board Sub-committee for Finance and Budget meets.
January 13, 2011	First draft of 2011-12 Operating Budget presented to the School Board.

January 17, 2011	Assistant Superintendents review budget entries made by directors and coordinators.
January 20, 2011	Administrative Budget Team meets.
January 25, 2011	School Board Sub-committee for Finance and Budget meets.
January 31, 2011	Joint School Board/City Council meeting held to discuss budget issues.
February 8, 2011	School Board Finance and Budget Sub-committee meets.
February 17, 2011	Final Draft of Superintendent's Proposed Budget submitted to the School Board
February 24, 2011	Public Hearing held on Superintendent's Proposed Budget.
March 10, 2011	School Board adopts Proposed 2011-12 Budget.
March 11, 2011	2011-12 School Board Budget forwarded to City Manager.
April 5-May 10	City Council holds public hearings on its proposed 2011-12 Budget.
May 10, 2011	City Council adopts its 2011-12 Budget.
May 12, 2011	School Board reviews final adjustments to Proposed 2011-12 Operating Budget
May 26, 2011	School Board adopts its 2011-12 Budget.

## CAPITAL IMPROVEMENT PLAN

The School Board's Capital Improvement Plan (CIP) is part of the City's Annual 5-year CIP. The School Board's original Long Range Capital Improvement Plan, for the period 1999-2014, was approved by the School Board on September 23, 1999. City Council demonstrated its support for the CIP on September 28, 1999, by appropriating \$9,432,089 for initial projects in the Program. A number of issues raised by School Board and City Council members in 1999 were addressed in the CIP. Significant among these issues was the City's financial objective, stated in its budget, to "maintain affordable debt levels with debt service not to exceed 10% of operating revenues". Funding sources in addition to general obligation bonds were identified in the CIP in support of this objective. Additionally, in order to improve facilities within the restricted dollar limits, emphasis was placed on renovation of current buildings.

Since original approval in 1999, the plan has been updated or revised several times. On November 10, 1999, the School Board changed the Plan by approving three new 500 student elementary schools (John Tyler, Brighton, and Park View) in lieu of two 700 student schools (John Tyler and Brighton). In 2004 the plan was again updated to include a larger Park View Elementary to accommodate 700 students and room additions at some elementary schools as well as the closure of one middle school and the transition of Career and Technical programs to another building.

The original Funding Plan laid out a 15 year execution period with Literary Fund Loans being obtained in years with funding shortfalls. In November 2000, voters approved a Virginia Constitutional amendment establishing a Lottery Proceeds Fund to be used for education. This additional source of construction funds shortened the original plan by 3 years.

In 2006, the plan was again updated to support the Superintendent's instructional program including a new 700 student school to replace Olive Branch and Simonsdale rather than a renovation and addition to Olive Branch. The Olive Branch building, that had a new mechanical system and windows installed in 2002, would be converted to a Pre-K Center to support new initiatives in early childhood education. The plan schedule was extended through 2016.

Also in 2006, an Energy Performance Contract funded \$8.5 million in Energy Conservation Measures. The \$8.5 million investment will be paid back from guaranteed energy savings over a 12 year period.

In 1999, we estimated an inflation rate of 2.5% per year. Adjustments are made annually to accurately reflect inflation costs in order not to affect the Program's scope. Until 2006, this inflation estimate had been adequate. When the Virginia Department of Education's division of Support Services estimated that new constructions prices would increase 24%, we adjusted escalation in our estimate to cover this dramatic increase.

We also anticipated a slight decline in enrollment over the period of the plan. Annual adjustments are made to reflect enrollment projections. In addition, we have adjusted school attendance boundaries as necessary as the City demographics and school capacities have changed over the life of the Program.

In the City's 2007-08 Capital Improvement Plan, funding was provided from FY2008 through FY2011 to replace Simonsdale Elementary School. In FY2009, the new school was deleted from the City's 2008-09 CIP due to declining revenue. It was anticipated that funding for this project from the City's CIP would not be restored until FY2013. To facilitate the construction of the new school to improve the educational environment for our students without having to wait for funding from the City, the Portsmouth Public School Division considered proposals to enter into a public-private partnership to construct and finance the new Simonsdale Elementary School. Ultimately, we were able to obtain funding for the new Simonsdale Elementary School through Qualified School Construction Bonds under the American Recovery and Reinvestment Act (ARRA).

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## SCHOOL BOARD FUNDS

Portsmouth Public Schools reports the following major governmental funds:

**General Fund** - The School Board General Fund is the basic funding plan for the schools. It includes funds for the fiscal operation of the school system.

**Reprographics Fund** – This enterprise fund accounts for the revenues and expenditures of the Portsmouth City Public Schools' Printing Center.

**Cafeteria Fund** - The Cafeteria fund is a special revenue fund that supports food services operations at the division's schools.

**Grants Fund** - The Grants fund provides assistance for particular program purposes of federal, state, and local interest. These grants encourage recipient divisions to expand expenditures to support certain instructional programs.

**Risk Management and Insurance Fund** - The Risk Management and Insurance fund funds all insurance premiums and workers' compensation claims for which the School Board is liable.

**Textbook Fund** - The Textbook fund records revenues and expenditures for textbooks. Historically, the General Assembly authorizes the Textbook fund balance to be carried forward each fiscal year.

## REVENUE CATEGORIES

Revenue for the school division is received from state, local, and federal governing bodies.

**CITY FUNDS REVENUE** includes the appropriation approved by the City Council. The locality is required to match a portion of the funding from the State. For fiscal year 2010-11, Portsmouth's local share is \$14.2 million. For 2011-12 it is \$13.9 million based on a projected ADM of 13,992 students.

**FEDERAL FUNDS REVENUE** includes impact aid and is subject to the federal budget process including funds authorized through the American Recovery and Reinvestment Act of 2009 (ARRA). Categorical funds are for specific programs.

**OTHER FUNDS REVENUE** includes E-Rate, non-resident tuition, fees and rents from the use of school buildings, and proceeds from sale of surplus property. The E-Rate program is part of the Universal Services subsidy program of the Telecommunications Act of 1996. The subsidy program is to provide discounts on all telecommunications services and advanced telecommunications to schools, libraries, and rural health care organizations. The E-Rate program is regulated by the FCC and calls for discounts of 20 to 90 percent on all telecommunications services, Internet access, and internal connections for schools and libraries, depending on the applicant's location and economic status. The program is funded by fees charged to interstate telecommunication providers.

**STATE SALES TAXES** in the amount of one and one-eighth cent is distributed by the state for public education. Previously, a census was conducted every three years by each locality to determine the number of school-aged children who reside within the city to determine the distribution of sales tax to the school division. This year, the Virginia General Assembly voted to eliminate the triennial census and to base the distribution of sales tax on an annual estimate of the school-age population of a school division done by the Weldon Cooper Center for Public Service at the University of Virginia.

**STATE REVENUE** includes funding for basic aid to support the Standards of Quality (SOQ), categorical aid, and incentive program revenue to support specific programs and initiatives.

## EXPENDITURE CATEGORIES

Projected expenditures consist of cost estimates for the operation of regular day school, summer school, adult education programs, and other education programs. The Operating Budget classifications are: Instruction; Administration, Attendance and Health; Pupil Transportation; Operations and Maintenance; Facilities; Technology; and Debt and Fund Transfers. Each of these classifications is further broken into expenditure types. The largest expenditure in the General Fund is associated with personnel for salaries and benefits. The budget approved by the School Board for FY 2012 does not include any raises or step increases and continues to trim staffing through attrition.

Within each of the seven categories, Instruction; Administration, Attendance, and Health; Pupil Transportation; Operations and Maintenance; Facilities; Technology; and Debt and Fund Transfers, the following expenditure types are utilized. A brief description of each expenditure category follows:

**SALARIES** provides for all payroll costs for full-time and part-time employees, as well as overtime expenses, supplements and other allowances.

**FRINGE BENEFITS** provides for all fringe benefits including Social Security, life insurance, retirement, medical insurance, and unemployment.

**PURCHASED SERVICES** provides for all contractual services required by the School Board; i.e., printing, maintenance agreements, advertising expenses, and other contracted services.

**OTHER CHARGES** provides for payments of utilities, postage, telecommunications, insurance, rentals, travel, and other miscellaneous charges.

**MATERIALS AND SUPPLIES** provides for expenditures for articles and commodities which are consumed.

**CAPITAL OUTLAY** provides expenditures for new equipment and replacement equipment. Items that are appropriate in this category include computer equipment, furniture, educational and audiovisual equipment, motor vehicles, communications equipment and medical equipment. This category excludes any major capital outlays associated with facilities acquired or constructed. These capital outlays are included in the City's CIP Budget.

**TRANSFER TO OTHER FUNDS** accounts for the conveying of funds from one fund (e.g., School General Fund) to another fund (e.g., Textbook Fund).

## INSTRUCTION

Instruction expenditures fund activities that deal directly with the interaction between teachers and students. The following subcategories are included under Instruction:

**CLASSROOM INSTRUCTION** - Expenditures under Classroom Instruction are those that are associated with instruction in the classroom, including salaries for teachers and paraprofessionals. Also included are expenditures for instructional supplies, replacement equipment, and new equipment.

**GUIDANCE SERVICES** - Expenditures under Guidance Services are those associated with counseling students and parents, evaluating the abilities of students, assisting students as they make educational and career plans and working with staff members in planning and conducting guidance programs for students.

**SCHOOL SOCIAL WORKERS** - Expenditures under School Social Worker services are those associated with programs designed to improve student attendance at school and that attempt to prevent or solve student problems involving the home, the school, and the community.

**HOMEBOUND** - Expenditures under Homebound Instruction are those associated with activities designed to meet the educational needs of qualifying students who are unable to attend regular school.

**IMPROVEMENT OF INSTRUCTION** - Expenditures in this area are those associated with assisting the instructional staff with the content and process of providing learning experiences for students. Activities may include curriculum development, techniques of instruction, and staff training.

**MEDIA SERVICES** - Expenditures under Media Services are those associated with activities concerned with the use of all teaching and learning resources, including hardware, software, and content materials.

**OFFICE OF THE PRINCIPAL** - Expenditures under Office of the Principal are those associated with activities concerned with the overall administration of a school. This includes the activities performed by the principal, the assistant principal, and the clerical staff who work in a particular school to support teaching and administrative functions.

## **ADMINISTRATION, ATTENDANCE AND HEALTH**

Administration, Attendance and Health include activities associated with establishing and administering policy for Administration, Attendance and Health. Administration includes those activities concerned with establishing and administering Policy for the school division. The following sub-categories are under Administration:

**BOARD SERVICES**- Expenditures under Board Services are those associated with the activities of the School Board.

**EXECUTIVE ADMINISTRATION SERVICES**- Expenditures under Executive Administration are those associated with the executive responsibility of the school division.

**OFFICE OF BUDGET & PLANNING** – Expenditures in this area relate to the preparation of the budget and activities in support of long range planning for the division.

**PUBLIC INFORMATION SERVICES** – Expenditures under Public Information Services include communications with staff, parents, and students as well as activities that promote the school division within the local community.

**HUMAN RESOURCES** – Expenditures under Human Resources are those associated with maintaining the school division's staff. This includes activities such as recruitment and placement of staff, and employee benefits.

**FINANCIAL SERVICES** – Expenditures under Financial Services are those associated with the fiscal operations of the school division. This includes activities such as budgeting, receiving and disbursing funds, and payroll processing.

**PURCHASING SERVICES** – Expenditures for Purchasing Services are related to procuring supplies, services, and equipment for the division.

Attendance and Health Services includes those activities whose primary purpose is the promotion and improvement of children's attendance at school. The following sub-categories are under Attendance and Health Services:

**HEALTH SERVICES-** Expenditures under Health Services are those for activities associated with providing students with appropriate medical, dental, and nursing services.

**PSYCHOLOGICAL SERVICES** – Expenditures under Psychological Services are those for activities associated with administering psychological tests and interpreting the results, and expenditures associated with providing occupational and physical therapy services for students.

**SPEECH/AUDIOLOGY SERVICES** – Expenditures associated with employees who provide direct and consultative services which students require within our school division.

## **PUPIL TRANSPORTATION**

Pupil Transportation includes activities concerned with transporting students to and from school. This includes trips between home and school, and trips to and from school activities. The following sub-categories are under Pupil Transportation:

**MANAGEMENT AND DIRECTION** – Expenditures under Management and Direction are those associated with activities that pertain to directing and managing student transportation services.

**VEHICLE OPERATION**– Expenditures under Vehicle Operation are those associated with activities involved in operating vehicles for student transportation.

**VEHICLE MAINTENANCE**– Expenditures under Vehicle Maintenance Services are those associated with activities involved in maintaining student transportation vehicles.

**BUS REGULAR PURCHASES** – Expenditures under Bus Regular Purchases are those for the purchase of replacement or additional school buses.

**BUS PURCHASE LEASE** – Expenditures under Bus Purchase Lease are for the lease of replacement or additional school buses.

## **OPERATIONS AND MAINTENANCE**

Operations and Maintenance includes activities concerned with keeping the physical plant in good operating condition. This would include building safety, equipment services, vehicle services, warehouse operations, and security services. The following sub-categories are included under Operations and Maintenance Services:

**MANAGEMENT AND DIRECTION** – Expenditures under Management and Direction are those associated with activities involved in directing, managing, and supervising the operation and maintenance of school plant facilities.

**BUILDING MAINTENANCE** – Expenditures under Building Maintenance are those associated with repairs and maintenance to the buildings other than routine cleaning and minor repairs.

**BUILDING SERVICES** – Expenditures under Building Services are those associated with activities concerned with keeping the physical plant clean and ready for daily use. This includes the cost of building rentals and property insurance.

**EQUIPMENT SERVICES** – Expenditures under Equipment Services are those associated with activities involved in maintaining equipment owned or used by the school division.

**VEHICLE SERVICES** – Expenditures under Vehicle Services are those associated with activities involved in maintaining vehicles other than school buses.

**SECURITY SERVICES** – Expenditures under Security Services are those associated with activities concerned with maintaining order and safety in school buildings and on school grounds.

**CROSSING GUARDS** – Expenditures are for the Crossing Guards stationed at our schools to assist walking students to arrive safely to their school.

**WAREHOUSE**– Expenditures under Warehouse Services are those associated with activities such as receiving, storing, and distributing supplies, furniture, and equipment.

## **FACILITIES**

Facilities includes activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, installing or extending service systems and other built-in equipment, and improving sites. The majority of these requirements are included in the Portsmouth City Capital Improvement Program (CIP).

## **TECHNOLOGY**

Technology activities are primarily concerned with the delivery of technology to the classroom in support of student instruction. The Technology function recommends policy and procedures and administers such for the School Division. Technology supports other functional categories through the acquisition and maintenance of hardware and software. They also assist in preparing data for storage, storing data, and retrieving it for management and reporting purposes.

## **FUND TRANSFERS**

Fund Transfers includes outlays of funds that are not properly classified as expenditures but require budgetary or accounting control. They include transactions that withdraw funds from one fund and place them in another. This includes transfers from the operating fund to the grant fund to satisfy match requirements for grant programs.

## **POST-EMPLOYMENT HEALTH CARE BENEFITS**

The School Board provides medical insurance benefits to eligible retirees and their spouses in accordance with the division's personnel policies and procedures. An Other Post-employment Benefit (OPEB) trust was established for the purpose of accumulating and investing assets to fund the medical insurance benefits obligations. As of June 30, 2010 health plan membership consisted of 2,351 active service participants and 108 retirees and beneficiaries receiving benefits. For fiscal year 2010, the School Board contributed \$1,000,000 toward current benefits and to prefund benefits. The annual OPEB cost is based on the annual required contribution (ARC) which represents a level of funding that would cover normal costs each year over a thirty-year period.

The School Board's annual OPEB costs, the percentage of annual OPEB cost contributed to the plan, and the net OPEB asset over the past three years are illustrated below from the School Board's 2010 Comprehensive Annual Financial Report:

<u>Fiscal Year</u>	<u>Annual OPEB Cost</u>	<u>Employer Contributions</u>	<u>Percentage of Annual OPEB Cost contributed</u>	<u>Net OPEB Obligation (Asset)</u>
2010	\$ 1,025,000	\$ 1,000,000	98%	\$ (592,670)
2009	\$ 1,004,077	\$ 1,250,252	125%	\$ (617,670)
2008	\$ 486,533	\$ 858,028	176%	\$ (371,495)

## CAPITAL EXPENDITURES

In Virginia, School Boards do not have the authority to incur debt for facility capital projects. Therefore, our capital projects are included in the City of Portsmouth's 5-year CIP Budget.

## DEBT OBLIGATIONS

By law, the School Board may not issue bonds or enter into debt. In 2005, the School Board entered into an \$8.5 million Energy Performance contract with Ameresco, Inc. that was funded by a lease through Citimortgage. The investment will be paid back from guaranteed energy savings over the 12-year period of the lease. The payment schedule follows.

<u>Fiscal</u> <u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u> <u>Payment</u>
2007 \$	388,468.88 \$	389,578.28 \$	778,047.15
2008	482,776.49	318,612.10	801,388.59
2009	525,847.61	299,582.68	825,430.29
2010	571,337.69	278,855.54	850,193.23
2011	619,363.73	256,335.33	875,699.06
2012	670,047.96	231,922.10	901,970.06
2013	723,518.12	205,511.06	929,029.18
2014	779,907.67	176,992.41	956,900.08
2015	839,356.05	146,251.08	985,607.13
2016	902,008.88	113,166.49	1,015,175.37
2017	968,018.32	77,612.33	1,045,630.65
2018	1,001,006.60	39,456.31	1,040,462.91
\$	8,471,658.00	2,533,875.70	11,005,533.70

## BUDGET ITEMS NOT APPROVED

The Superintendent's budget team meets throughout the school year to consider expense requirements and fluctuations in revenue available. The team first identifies those items that are a "must fund" priority for the division. After looking at projected enrollment, the Superintendent decides if any teaching and support positions should be eliminated. At this point, if anticipated revenue exceeds anticipated expenditures, the Superintendent (with School Board input) prioritizes additional projects or programs that could be funded for the upcoming year.

Again this year, the Superintendent recognized that projected revenue would not cover all of the items that were proposed for funding in FY 2012 after anticipated revenue was considered and must-fund expenses were identified. Early in the budget discussions, members of the School Board had requested the restoration of approximately 1/3 of the funding eliminated in FY2011 for textbook purchases; materials, supplies, and services; bus replacement; technology upgrades; and facilities funding. They also wanted to restore the kindergarten paraprofessional positions that were eliminated in FY2011. Ultimately, even with additional funds appropriated by the City of Portsmouth, the items above could not be funded. Unless additional revenue is realized for fiscal years 2013 and beyond, further cuts in these areas will be necessary.



GENERAL FUND  
REVENUE DETAIL SECTION

**CITY FUNDS**

APPROP - OPERATIONS	49,571,413
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<b>TOTAL FOR:</b>	<b>CITY FUNDS</b>	<b>49,571,413</b>
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**FEDERAL FUNDS**

ARRA EDUCATION JOB FUND	3,062,208
IMPACT AID	525,000
JROTC	175,000

<b>TOTAL FOR:</b>	<b>FEDERAL FUNDS</b>	<b>3,762,208</b>
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**OTHER FUNDS**

FROM OTHER FUNDS	16,200
INDIRECT COSTS	505,910
INTEREST ON INVESTMENT	273,104
OTHER REFUNDS/REBATES	20,000
RENTS	100,000
RISK MGMT RE-APPROPRIATION	2,100,000
SALE OF OTHER EQUIP	15,000
TRANSPORTATION STUDENTS	271,000
TUITION FR ANOTHER CITY	200,000
TUITION - SUMMER SCHOOL	26,800
VA MEDICAL ASSISTANCE PROGRAM	196,986

<b>TOTAL FOR:</b>	<b>OTHER FUNDS</b>	<b>3,725,000</b>
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**STATE SALES TAX**

SALES TAX RECEIPTS	13,813,146
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<b>TOTAL FOR:</b>	<b>STATE SALES TAX</b>	<b>13,813,146</b>
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## STATE SCHOOL FUNDS

ADULT EDUCATION	46,635
AT RISK	2,429,418
BASIC AID	43,887,231
CTE - ADULT	121,123
ESL	39,245
GIFTED EDUCATION SOQ	472,689
GROUP LIFE INS INSTR	105,042
HOMEBOUND	174,644
ISAEP	39,293
K-3 PRIM CLASS REDUCT	2,762,591
MENTOR TEACHER PROGRAM	7,002
PREV/INTERV/REMEDI SOQ	2,016,806
REGIONAL TUITION PROG	3,118,910
REGULAR FOSTER CHILDR	75,187
REMEDI SUMMER SCHOOL	234,876
SOCIAL SECURITY INSTR	2,773,109
SPECIAL ED IN JAILS	96,982
SPECIAL EDUCATION SOQ	6,081,932
TCHR RETIREMENT-INSTR	2,521,008
VOCATIONAL ED SOQ	1,113,445

<b>TOTAL FOR:</b>	<b>STATE SCHOOL FUNDS</b>	<b>68,117,168</b>
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<b>TOTAL REVENUES</b>	<b>138,988,935</b>
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# GENERAL FUND BUDGET OVERVIEW

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
INSTRUCTION	96,474,094	98,774,550	94,153,054	99,536,310	102,594,601
ADMINISTRATION, ATTENDANCE AND HEALTH	6,810,163	7,752,194	7,635,641	7,365,577	6,779,432
TRANSPORTATION	5,627,787	6,422,462	6,579,933	5,799,037	7,330,554
OPERATIONS	15,488,873	15,110,542	15,809,652	14,835,273	14,983,058
FACILITIES	527,105	96,989	-5,554	220,769	376,106
TECHNOLOGY	6,162,241	5,215,657	5,139,480	3,764,174	3,811,963
FUND TRANSFERS	13,150,802	14,333,194	11,173,947	3,505,585	3,113,221
<b>TOTAL EXPENDITURES</b>	<b><u>144,241,063</u></b>	<b><u>147,705,588</u></b>	<b><u>140,486,152</u></b>	<b><u>135,026,725</u></b>	<b><u>138,988,935</u></b>

# GENERAL FUND INSTRUCTION OVERVIEW

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
ASSISTANT PRINCIPAL	2,165,347	2,390,798	2,378,290	2,215,217	2,148,272
ASSISTANT SUPERINTENDENT	118,256	123,003	124,913	125,486	125,486
CLERICAL	2,509,187	2,595,927	2,450,206	2,400,671	2,347,849
DIR / SUPV / MNGR / COORD	733,527	1,721,209	1,380,562	1,765,811	1,520,653
LIBRARIAN	1,338,767	1,348,560	1,322,719	1,339,230	1,256,261
OTHER PROFESSIONAL	943,826	797,388	835,009	831,542	1,026,968
PARAPROFESSIONAL	3,659,976	3,594,905	3,515,418	3,217,005	3,111,446
PRINCIPAL	2,165,790	2,207,048	2,229,691	2,055,950	2,132,860
SECURITY GUARD	5,993	13,026	5,743	6,800	6,800
SUB PARAPROFESSIONAL	37,530	23,516	13,449	0	0
SUB TEACHER	896,715	1,025,516	995,585	771,269	706,980
SUB CLERICAL	0	0	3,121	0	0
SUPPLEMENTS	818,785	768,007	740,310	743,544	766,177
TEACHER	50,766,513	50,980,392	47,818,284	51,624,449	53,666,041
TECHNICAL SUPPORT	275,342	706,975	813,277	805,798	765,341
VDOE NATL BOARDCERT TCHR	8,623	0	0	0	0
<b>BENEFITS:</b>					
FICA	5,013,065	5,087,834	4,836,825	4,117,605	4,180,602
HEALTH INSURANCE	6,669,917	7,085,404	7,369,706	9,253,911	11,086,114
LIFE INSURANCE	636,744	538,821	345,653	478,527	171,552
UNEMPLOYMENT COMPENSATION	39,839	100,936	131,881	200,000	300,000
VRS	9,644,181	9,015,043	6,925,811	8,354,906	8,406,481
VRS HEALTH INSURANCE CREDIT	731,191	708,081	453,872	629,525	366,606
<b>TOTAL SALARY AND BENEFITS:</b>	<b>89,179,114</b>	<b>90,832,390</b>	<b>84,690,325</b>	<b>90,937,246</b>	<b>94,092,489</b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	874,230	1,108,160	1,344,587	1,842,426	1,820,171
OTHER CHARGES	876,983	869,557	1,629,824	746,489	624,067
MATERIALS AND SUPPLIES	1,224,626	1,286,097	1,634,039	1,275,007	1,340,554
EQUIPMENT	240,637	355,437	328,321	346,563	328,741
TUITION	4,078,504	4,322,910	4,525,959	4,388,579	4,388,579
<b>TOTAL NON-SALARY:</b>	<b>7,294,980</b>	<b>7,942,161</b>	<b>9,462,729</b>	<b>8,599,064</b>	<b>8,502,112</b>
<b>TOTAL EXPENDITURES</b>	<b>96,474,094</b>	<b>98,774,550</b>	<b>94,153,054</b>	<b>99,536,310</b>	<b>102,594,601</b>

# INSTRUCTION CLASSROOM INSTRUCTION

<u>EXPENDITURES CATEGORIES</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 BUDGET</u>	<u>2011 - 12 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	6,193	8,645	20,118	20,000	8,000
DIR / SUPV / MNGR / COORD	0	70,253	8,271	48,437	52,001
LIBRARIAN	13,600	23,300	19,425	22,000	22,000
OTHER PROFESSIONAL	290,141	144,076	145,809	158,764	191,431
PARAPROFESSIONAL	3,659,976	3,594,905	3,515,418	3,217,005	3,111,446
PRINCIPAL	8,840	8,210	8,086	10,500	10,000
SECURITY GUARD	5,993	13,026	5,743	6,800	6,800
SUB PARAPROFESSIONAL	37,530	23,516	13,449	0	0
SUB TEACHER	896,715	1,025,516	992,080	771,269	706,980
SUPPLEMENTS	818,583	755,985	745,897	731,544	754,177
TEACHER	47,749,411	48,457,502	45,135,108	48,825,314	50,907,750
VDOE NATL BOARDCERT TCHR	8,623	0	0	0	0
<b>BENEFITS:</b>					
FICA	4,035,494	4,031,651	3,790,766	3,140,482	3,204,226
HEALTH INSURANCE	5,469,904	5,706,792	5,885,510	7,041,043	8,527,374
LIFE INSURANCE	510,959	430,741	266,445	371,571	133,626
UNEMPLOYMENT COMPENSATION	39,839	96,522	129,634	200,000	300,000
VRS	7,727,990	7,195,740	5,362,638	6,487,411	6,887,043
VRS HEALTH INSURANCE CREDIT	585,911	566,034	349,940	489,074	285,499
<b>TOTAL SALARY AND BENEFITS:</b>	<u>71,865,701</u>	<u>72,152,412</u>	<u>66,394,336</u>	<u>71,541,214</u>	<u>75,108,353</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	542,188	583,383	910,104	1,414,081	1,392,581
OTHER CHARGES	156,959	171,316	891,432	493,599	387,637
MATERIALS AND SUPPLIES	914,033	830,881	949,926	685,386	738,198
EQUIPMENT	143,794	147,445	187,807	155,270	136,782
TUITION - OTHER	49,169	24,458	7,380	70,000	70,000
TUITION - SECEP	3,909,335	4,178,452	4,518,579	4,318,579	4,318,579
TUITION - TRAEP	120,000	120,000	0	0	0
<b>TOTAL NON-SALARY:</b>	<u>5,835,477</u>	<u>6,055,935</u>	<u>7,465,227</u>	<u>7,136,915</u>	<u>7,043,777</u>
<b>TOTAL EXPENDITURES</b>	<u><u>77,701,178</u></u>	<u><u>78,208,347</u></u>	<u><u>73,859,563</u></u>	<u><u>78,678,129</u></u>	<u><u>82,152,130</u></u>

# INSTRUCTION GUIDANCE SERVICES

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	170,349	152,799	153,263	151,132	153,757
TEACHER	2,010,613	2,168,391	1,960,215	1,930,851	1,933,351
SUB TEACHER	0	0	3,505	0	0
<b>BENEFITS:</b>					
FICA	165,343	172,766	157,999	136,541	136,799
HEALTH INSURANCE	189,484	214,131	227,173	373,642	395,251
LIFE INSURANCE	21,408	17,349	11,560	16,100	5,729
UNEMPLOYMENT COMPENSATION		2,910	970		0
VRS	325,564	291,734	230,157	281,140	230,869
VRS HEALTH INSURANCE CREDIT	24,683	22,815	15,153	21,190	12,249
<b>TOTAL SALARY AND BENEFITS:</b>	<b>2,907,444</b>	<b>3,042,895</b>	<b>2,759,995</b>	<b>2,910,596</b>	<b>2,868,005</b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	1,136	0	0	0	0
OTHER CHARGES	4,610	8,446	3,646	5,002	5,002
MATERIALS AND SUPPLIES	12,248	17,698	19,792	16,210	16,210
EQUIPMENT	1,523	1,597	2,430	2,125	2,125
<b>TOTAL NON-SALARY:</b>	<b>19,518</b>	<b>27,741</b>	<b>25,867</b>	<b>23,337</b>	<b>23,337</b>
<b>TOTAL EXPENDITURES</b>	<b>2,926,962</b>	<b>3,070,636</b>	<b>2,785,862</b>	<b>2,933,933</b>	<b>2,891,342</b>

# INSTRUCTION SOCIAL WORKER SERVICES

<b><u>EXPENDITURES CATEGORIES</u></b>	<b><u>2007 - 08 ACTUAL</u></b>	<b><u>2008 - 09 ACTUAL</u></b>	<b><u>2009 - 10 ACTUAL</u></b>	<b><u>2010 - 11 BUDGET</u></b>	<b><u>2011 - 12 BUDGET</u></b>
<b>SALARY AND BENEFITS:</b>					
SALARIES:					
OTHER PROFESSIONAL	367,926	304,418	288,890	294,848	456,049
BENEFITS:					
FICA	27,741	22,948	21,907	20,870	32,637
HEALTH INSURANCE	31,217	26,732	21,367	36,136	61,144
LIFE INSURANCE	3,704	2,413	1,676	2,332	1,280
VRS	56,675	40,608	33,165	40,721	50,518
VRS HEALTH INSURANCE CREDIT	4,297	3,176	2,207	3,069	2,740
<b>TOTAL SALARY AND BENEFITS:</b>	<b><u>491,560</u></b>	<b><u>400,296</u></b>	<b><u>369,213</u></b>	<b><u>397,976</u></b>	<b><u>604,368</u></b>
<b>NON-SALARY:</b>					
OTHER CHARGES	2,101	2,915	0	2,263	2,263
MATERIALS AND SUPPLIES	0	0	0	85	85
<b>TOTAL NON-SALARY:</b>	<b><u>2,101</u></b>	<b><u>2,915</u></b>	<b><u>0</u></b>	<b><u>2,348</u></b>	<b><u>2,348</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u><u>493,662</u></u></b>	<b><u><u>403,210</u></u></b>	<b><u><u>369,213</u></u></b>	<b><u><u>400,324</u></u></b>	<b><u><u>606,716</u></u></b>

# INSTRUCTION HOMEBOUND SERVICES

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
SALARIES:					
CLERICAL	36,587	36,114	22,275	0	0
TEACHER	74,021	87,030	109,040	73,058	73,058
BENEFITS:					
FICA	8,448	9,284	9,965	5,589	5,589
HEALTH INSURANCE	1,715	12,430	6,635	0	0
LIFE INSURANCE	366	602	492	0	0
VRS	5,598	10,099	8,951	0	0
VRS HEALTH INSURANCE CREDIT	424	790	648	0	0
<b>TOTAL SALARY AND BENEFITS:</b>	<b>127,159</b>	<b>156,350</b>	<b>158,006</b>	<b>78,647</b>	<b>78,647</b>
<b>NON-SALARY:</b>					
OTHER CHARGES	128	12	0	85	0
MATERIALS AND SUPPLIES	0	510	125	394	479
<b>TOTAL NON-SALARY:</b>	<b>128</b>	<b>522</b>	<b>125</b>	<b>479</b>	<b>479</b>
<b>TOTAL EXPENDITURES</b>	<b>127,287</b>	<b>156,872</b>	<b>158,131</b>	<b>79,126</b>	<b>79,126</b>



# INSTRUCTION IMPROVEMENT OF INSTRUCTION

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
ASSISTANT SUPERINTENDENT	118,256	123,003	124,913	125,486	125,486
CLERICAL	692,234	738,967	733,297	725,245	729,151
DIR / SUPV / MNGR / COORD	733,527	1,568,999	1,298,753	1,643,605	1,394,883
OTHER PROFESSIONAL	285,760	243,099	254,985	227,231	228,789
PRINCIPAL	0	44,068	46,275	0	0
SECURITY GUARD	0	0	0	0	0
SUPPLEMENTS	202	12,022	-5,587	12,000	12,000
TEACHER	932,468	199,079	544,699	725,754	682,410
TECHNICAL SUPPORT	0	672,932	773,720	772,319	731,862
<b>BENEFITS:</b>					
FICA	207,023	263,987	276,587	282,115	276,621
HEALTH INSURANCE	231,074	324,888	372,830	495,724	676,780
LIFE INSURANCE	26,952	27,769	21,925	31,144	10,988
VRS	409,769	467,555	431,834	543,689	437,166
VRS HEALTH INSURANCE CREDIT	31,067	36,340	28,627	40,677	23,499
<b>TOTAL SALARY AND BENEFITS:</b>	<b>3,668,333</b>	<b>4,722,708</b>	<b>4,902,858</b>	<b>5,624,989</b>	<b>5,329,635</b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	307,771	492,757	404,608	402,376	402,246
OTHER CHARGES	647,820	606,626	681,481	196,422	177,442
MATERIALS AND SUPPLIES	149,338	310,001	541,166	451,122	465,054
EQUIPMENT	41,843	157,411	84,215	144,659	144,734
<b>TOTAL NON-SALARY:</b>	<b>1,146,771</b>	<b>1,566,795</b>	<b>1,711,469</b>	<b>1,194,579</b>	<b>1,189,476</b>
<b>TOTAL EXPENDITURES</b>	<b>4,815,104</b>	<b>6,289,504</b>	<b>6,614,328</b>	<b>6,819,568</b>	<b>6,519,111</b>

# INSTRUCTION MEDIA SERVICES

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	353,736	360,812	194,747	179,360	161,220
DIR / SUPV / MNGR / COORD	0	81,958	73,538	73,769	73,769
LIBRARIAN	1,325,167	1,325,260	1,303,294	1,317,230	1,234,261
OTHER PROFESSIONAL	0	105,795	145,325	150,699	150,699
TEACHER	0	68,391	69,222	69,472	69,472
TECHNICAL SUPPORT	275,342	34,043	39,557	33,479	33,479
<b>BENEFITS:</b>					
FICA	147,322	147,031	136,043	120,642	116,306
HEALTH INSURANCE	241,126	245,306	232,970	399,798	371,060
LIFE INSURANCE	19,580	15,443	10,072	14,430	4,846
VRS	298,318	259,807	201,601	251,912	193,217
VRS HEALTH INSURANCE CREDIT	22,618	20,317	13,217	18,989	10,357
<b>TOTAL SALARY AND BENEFITS:</b>	<b>2,683,210</b>	<b>2,664,163</b>	<b>2,419,586</b>	<b>2,629,780</b>	<b>2,418,686</b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	20,364	27,852	26,830	21,728	21,728
OTHER CHARGES	6,763	9,399	4,373	6,105	5,760
MATERIALS AND SUPPLIES	72,193	66,319	67,214	68,127	68,008
EQUIPMENT	22,224	19,824	18,393	12,412	12,992
<b>TOTAL NON-SALARY:</b>	<b>121,544</b>	<b>123,395</b>	<b>116,810</b>	<b>108,372</b>	<b>108,488</b>
<b>TOTAL EXPENDITURES</b>	<b>2,804,753</b>	<b>2,787,557</b>	<b>2,536,396</b>	<b>2,738,152</b>	<b>2,527,174</b>

**INSTRUCTION  
OFFICE OF THE PRINCIPAL**

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
ASSISTANT PRINCIPAL	2,165,347	2,390,798	2,378,290	2,215,217	2,148,272
CLERICAL	1,250,086	1,298,589	1,326,505	1,324,934	1,295,721
PRINCIPAL	2,156,950	2,154,771	2,175,330	2,045,450	2,122,860
SUB CLERICAL	0	0	3,121	0	0
<b>BENEFITS:</b>					
FICA	421,694	440,167	443,558	411,366	408,424
HEALTH INSURANCE	505,396	555,126	623,221	907,568	1,054,505
LIFE INSURANCE	53,775	44,503	33,484	42,950	15,083
UNEMPLOYMENT COMPENSATION	0	1,504	1,277	0	0
VRS	820,267	749,500	657,466	750,033	607,668
VRS HEALTH INSURANCE CREDIT	62,191	58,609	44,080	56,526	32,262
<b>TOTAL SALARY AND BENEFITS:</b>	<b>7,435,708</b>	<b>7,693,567</b>	<b>7,686,331</b>	<b>7,754,044</b>	<b>7,684,795</b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	2,771	4,167	3,045	4,241	3,616
OTHER CHARGES	58,603	70,843	48,892	43,013	45,963
MATERIALS AND SUPPLIES	76,815	60,688	55,818	53,683	52,520
EQUIPMENT	31,252	29,160	35,476	32,097	32,108
<b>TOTAL NON-SALARY:</b>	<b>169,441</b>	<b>164,858</b>	<b>143,231</b>	<b>133,034</b>	<b>134,207</b>
<b>TOTAL EXPENDITURES</b>	<b>7,605,148</b>	<b>7,858,425</b>	<b>7,829,562</b>	<b>7,887,078</b>	<b>7,819,002</b>

**GENERAL FUND**  
**ADMINISTRATION, ATTENDANCE AND HEALTH OVERVIEW**

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
ASSISTANT SUPERINTENDENT	101,088	105,592	107,501	108,075	108,075
BOARD MEMBER	25,400	51,700	51,700	51,700	51,700
CLERICAL	1,084,406	1,027,448	1,127,513	1,062,372	1,039,332
DIR / SUPV / MNGR / COORD	701,537	1,008,236	917,775	887,676	886,228
NURSE	1,041,172	945,100	871,782	909,813	868,435
OTHER PROFESSIONAL	16,733	19,147	19,815	19,727	32,727
PSYCHOLOGIST - DISTRICT	311,102	468,205	505,993	516,579	309,158
SUB NURSE	1,190	1,700	2,890	8,500	0
SUPERINTENDENT	181,338	206,263	210,532	211,865	211,865
TEACHER	208,910	329,862	348,489	366,466	274,679
<b>BENEFITS:</b>					
FICA	269,093	304,673	297,285	306,914	258,509
HEALTH INSURANCE	370,035	431,178	443,148	681,616	709,440
HEALTH INSURANCE RETIREE	858,131	1,230,252	1,000,000	280,000	280,000
LIFE INSURANCE	35,037	31,240	22,641	34,040	10,916
UNEMPLOYMENT COMPENSATION	0	0	19,278	0	0
VRS	531,489	524,111	447,003	594,341	428,482
VRS HEALTH INSURANCE CREDIT	40,296	41,010	29,764	44,801	23,340
<b>TOTAL SALARY AND BENEFITS:</b>	<b>5,776,956</b>	<b>6,725,716</b>	<b>6,423,111</b>	<b>6,084,485</b>	<b>5,492,886</b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	678,953	643,481	787,294	787,631	774,946
OTHER CHARGES	279,568	295,043	300,893	420,025	438,164
MATERIALS AND SUPPLIES	60,344	80,405	60,171	60,975	60,975
EQUIPMENT	14,341	7,550	64,172	12,461	12,461
<b>TOTAL NON-SALARY:</b>	<b>1,033,206</b>	<b>1,026,478</b>	<b>1,212,530</b>	<b>1,281,092</b>	<b>1,286,546</b>
<b>TOTAL EXPENDITURES</b>	<b>6,810,163</b>	<b>7,752,194</b>	<b>7,635,641</b>	<b>7,365,577</b>	<b>6,779,432</b>

# ADMINISTRATION, ATTENDANCE AND HEALTH BOARD SERVICES

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
SALARIES:					
BOARD MEMBER	25,400	51,700	51,700	51,700	51,700
BENEFITS:					
FICA	1,939	3,909	3,904	3,870	3,913
HEALTH INSURANCE	11,454	11,716	12,952	22,312	11,429
<b>TOTAL SALARY AND BENEFITS:</b>	<u>38,792</u>	<u>67,325</u>	<u>68,557</u>	<u>77,882</u>	<u>67,042</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	43,361	77,909	50,873	67,700	67,700
OTHER CHARGES	55,277	88,105	55,707	59,853	59,853
MATERIALS AND SUPPLIES	15,441	9,120	12,032	8,238	8,238
EQUIPMENT	0	0	0	425	425
<b>TOTAL NON-SALARY:</b>	<u>114,079</u>	<u>175,134</u>	<u>118,612</u>	<u>136,216</u>	<u>136,216</u>
<b>TOTAL EXPENDITURES</b>	<u><u>152,872</u></u>	<u><u>242,460</u></u>	<u><u>187,169</u></u>	<u><u>214,098</u></u>	<u><u>203,258</u></u>

**ADMINISTRATION, ATTENDANCE AND HEALTH  
EXECUTIVE ADMIN SERVICES**

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
SALARIES:					
CLERICAL	147,771	122,048	139,534	134,347	134,347
DIR / SUPV / MNGR / COORD	95,183	139,452	95,651	96,042	96,042
OTHER PROFESSIONAL	0	0	0	0	13,000
SUPERINTENDENT	181,338	206,263	210,532	211,865	211,865
BENEFITS:					
FICA	27,359	30,184	27,534	26,931	27,856
HEALTH INSURANCE	40,994	39,082	40,439	69,286	70,946
LIFE INSURANCE	4,127	3,507	2,588	3,497	1,241
VRS	63,144	59,057	50,816	61,079	50,110
VRS HEALTH INSURANCE CREDIT	4,787	4,619	3,408	4,602	2,657
<b>TOTAL SALARY AND BENEFITS:</b>	<b>564,704</b>	<b>604,211</b>	<b>570,501</b>	<b>607,649</b>	<b>608,064</b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	27,387	34,615	20,919	41,885	41,885
OTHER CHARGES	26,559	20,344	28,834	53,175	53,175
MATERIALS AND SUPPLIES	7,592	8,055	9,587	8,607	8,607
<b>TOTAL NON-SALARY:</b>	<b>61,537</b>	<b>63,014</b>	<b>59,339</b>	<b>103,667</b>	<b>103,667</b>
<b>TOTAL EXPENDITURES</b>	<b>626,241</b>	<b>667,225</b>	<b>629,841</b>	<b>711,316</b>	<b>711,731</b>

**ADMINISTRATION, ATTENDANCE AND HEALTH  
OFFICE OF BUDGET AND PLANNING**

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
SALARIES:					
ASSISTANT SUPERINTENDENT	101,088	105,592	107,501	108,075	108,075
CLERICAL	35,698	71,676	75,720	73,599	73,599
BENEFITS:					
FICA	10,288	13,384	13,651	13,419	13,372
HEALTH INSURANCE	5,727	11,589	13,978	22,312	34,287
LIFE INSURANCE	1,342	1,392	1,075	1,436	511
VRS	20,530	23,444	21,055	25,091	20,585
VRS HEALTH INSURANCE CREDIT	1,557	1,834	1,415	1,891	1,092
<b>TOTAL SALARY AND BENEFITS:</b>	<b>176,229</b>	<b>228,911</b>	<b>234,394</b>	<b>245,823</b>	<b>251,521</b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	34,809	37,388	35,098	50,116	50,116
OTHER CHARGES	3,286	3,040	1,583	3,100	3,100
MATERIALS AND SUPPLIES	631	1,273	673	2,295	2,295
EQUIPMENT	577	392	0	1,275	1,275
<b>TOTAL NON-SALARY:</b>	<b>39,302</b>	<b>42,093</b>	<b>37,353</b>	<b>56,786</b>	<b>56,786</b>
<b>TOTAL EXPENDITURES</b>	<b>215,531</b>	<b>271,004</b>	<b>271,748</b>	<b>302,609</b>	<b>308,307</b>

ADMINISTRATION, ATTENDANCE AND HEALTH  
PUBLIC INFORMATION SERVICES

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
SALARIES:					
CLERICAL	0	24,251	5,019	0	0
DIR / SUPV / MNGR / COORD	47,322	55,586	1,257	0	0
BENEFITS:					
FICA	3,455	6,015	481	0	0
HEALTH INSURANCE	5,827	12,741	0	0	0
LIFE INSURANCE	528	618	32	0	0
UNEMPLOYMENT COMPENSATION	0	0	9,828	0	0
VRS	7,240	10,408	567	0	0
VRS HEALTH INSURANCE CREDIT	549	814	43	0	0
<b>TOTAL SALARY AND BENEFITS:</b>	<b>64,920</b>	<b>110,433</b>	<b>17,226</b>	<b>0</b>	<b>0</b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	4,416	17,660	3,008	0	0
OTHER CHARGES	7,706	4,654	0	0	0
MATERIALS AND SUPPLIES	2,254	2,665	0	0	0
EQUIPMENT	338	165	0	0	0
<b>TOTAL NON-SALARY:</b>	<b>14,714</b>	<b>25,143</b>	<b>3,008</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>79,634</b>	<b>135,576</b>	<b>20,234</b>	<b>0</b>	<b>0</b>



**ADMINISTRATION, ATTENDANCE AND HEALTH  
HUMAN RESOURCES**

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	232,452	221,705	286,706	240,847	239,426
DIR / SUPV / MNGR / COORD	284,576	328,877	332,051	333,023	333,023
<b>BENEFITS:</b>					
FICA	38,883	41,215	43,207	42,302	42,593
HEALTH INSURANCE	54,130	55,614	58,347	56,738	92,765
LIFE INSURANCE	5,132	4,295	3,404	4,539	1,610
VRS	78,141	72,250	66,688	79,256	64,864
VRS HEALTH INSURANCE CREDIT	5,924	5,650	4,481	5,974	3,439
<b>TOTAL SALARY AND BENEFITS:</b>	<u>699,237</u>	<u>729,606</u>	<u>794,885</u>	<u>762,679</u>	<u>777,720</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	60,154	25,009	40,242	69,080	69,080
OTHER CHARGES	69,627	129,614	126,271	122,300	122,300
MATERIALS AND SUPPLIES	17,541	21,364	18,030	18,500	18,500
EQUIPMENT	3,797	81	34,691	0	0
<b>TOTAL NON-SALARY:</b>	<u>151,120</u>	<u>176,069</u>	<u>219,234</u>	<u>209,880</u>	<u>209,880</u>
<b>TOTAL EXPENDITURES</b>	<u>850,357</u>	<u>905,674</u>	<u>1,014,119</u>	<u>972,559</u>	<u>987,600</u>

**ADMINISTRATION, ATTENDANCE AND HEALTH  
FINANCIAL SERVICES**

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	470,034	427,045	451,088	444,105	434,431
DIR / SUPV / MNGR / COORD	274,456	312,029	321,309	323,500	321,527
<b>BENEFITS:</b>					
FICA	54,287	54,187	56,400	54,785	55,315
HEALTH INSURANCE	71,893	83,145	89,494	76,698	118,289
HEALTH INSURANCE RETIREE	858,131	1,230,252	1,000,000	280,000	280,000
LIFE INSURANCE	7,050	5,721	4,527	6,071	2,126
VRS	107,871	95,704	88,735	106,015	82,682
VRS HEALTH INSURANCE CREDIT	8,179	7,485	5,960	7,990	4,545
UNEMPLOYMENT COMPENSATION	0	0	9,450	0	0
<b>TOTAL SALARY AND BENEFITS:</b>	<b>1,851,901</b>	<b>2,215,568</b>	<b>2,026,964</b>	<b>1,299,164</b>	<b>1,298,915</b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	213,625	120,910	278,270	222,182	209,282
OTHER CHARGES	79,794	14,135	38,316	157,236	175,157
MATERIALS AND SUPPLIES	5,916	2,105	6,700	12,395	12,395
EQUIPMENT	1,911	382	23,049	4,321	4,321
<b>TOTAL NON-SALARY:</b>	<b>301,246</b>	<b>137,533</b>	<b>346,336</b>	<b>396,134</b>	<b>401,155</b>
<b>TOTAL EXPENDITURES</b>	<b>2,153,147</b>	<b>2,353,101</b>	<b>2,373,300</b>	<b>1,695,298</b>	<b>1,700,070</b>

# ADMINISTRATION, ATTENDANCE AND HEALTH PURCHASING SERVICES

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
SALARIES:					
CLERICAL	170,175	131,991	139,080	139,073	134,129
DIR / SUPV / MNGR / COORD	0	57,010	62,790	63,245	63,770
BENEFITS:					
FICA	12,932	14,208	14,895	14,542	14,149
HEALTH INSURANCE	18,088	24,575	26,897	45,958	47,049
LIFE INSURANCE	1,642	1,543	1,193	1,601	557
VRS	24,645	25,573	23,381	27,944	21,754
VRS HEALTH INSURANCE CREDIT	1,869	2,022	1,570	2,107	1,189
<b>TOTAL SALARY AND BENEFITS:</b>	<b>229,351</b>	<b>256,923</b>	<b>269,806</b>	<b>294,470</b>	<b>282,597</b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	800	0	2,586	2,198	2,198
OTHER CHARGES	9,584	10,744	21,823	0	0
EQUIPMENT	4,911	5,143	5,560	5,950	5,950
<b>TOTAL NON-SALARY:</b>	<b>15,295</b>	<b>15,887</b>	<b>29,969</b>	<b>8,148</b>	<b>8,148</b>
<b>TOTAL EXPENDITURES</b>	<b>244,646</b>	<b>272,810</b>	<b>299,775</b>	<b>302,618</b>	<b>290,745</b>

**ADMINISTRATION, ATTENDANCE AND HEALTH  
HEALTH SERVICES**

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	28,276	28,732	30,366	30,401	23,400
DIR / SUPV / MNGR / COORD	0	115,282	104,717	71,866	71,866
NURSE	1,041,172	945,100	871,782	909,813	868,435
OTHER PROFESSIONAL	16,733	19,147	19,815	19,727	19,727
SUB NURSE	1,190	1,700	2,890	8,500	0
<b>BENEFITS:</b>					
FICA	81,503	82,289	74,490	69,098	64,260
HEALTH INSURANCE	130,075	132,576	137,792	235,280	212,387
LIFE INSURANCE	10,069	7,874	5,125	7,592	2,708
VRS	151,269	132,065	102,615	132,515	106,706
VRS HEALTH INSURANCE CREDIT	11,469	10,327	6,704	9,995	5,793
<b>TOTAL SALARY AND BENEFITS:</b>	<b>1,471,755</b>	<b>1,475,091</b>	<b>1,356,296</b>	<b>1,494,787</b>	<b>1,375,282</b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	77,111	133,297	106,297	121,970	122,185
OTHER CHARGES	1,963	1,719	1,785	1,925	1,925
MATERIALS AND SUPPLIES	10,969	35,822	13,149	10,940	10,940
EQUIPMENT	2,807	1,387	872	490	490
<b>TOTAL NON-SALARY:</b>	<b>92,850</b>	<b>172,224</b>	<b>122,103</b>	<b>135,325</b>	<b>135,540</b>
<b>TOTAL EXPENDITURES</b>	<b>1,564,605</b>	<b>1,647,315</b>	<b>1,478,400</b>	<b>1,630,112</b>	<b>1,510,822</b>

# ADMINISTRATION, ATTENDANCE AND HEALTH PSYCHOLOGICAL SERVICES

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
SALARIES:					
PSYCHOLOGIST - DISTRICT	311,102	468,205	505,993	516,579	309,158
TEACHER	208,910	329,862	348,489	366,466	274,679
BENEFITS:					
FICA	38,448	59,281	62,723	81,967	37,051
HEALTH INSURANCE	31,848	60,139	63,249	153,032	122,288
LIFE INSURANCE	5,147	6,290	4,697	9,304	2,163
VRS	78,649	105,610	93,148	162,441	81,781
VRS HEALTH INSURANCE CREDIT	5,963	8,260	6,183	12,242	4,625
<b>TOTAL SALARY AND BENEFITS:</b>	<b>680,067</b>	<b>1,037,647</b>	<b>1,084,482</b>	<b>1,302,031</b>	<b>831,745</b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	217,290	196,693	250,000	212,500	212,500
OTHER CHARGES	25,772	22,688	26,575	22,436	22,654
<b>TOTAL NON-SALARY:</b>	<b>243,063</b>	<b>219,381</b>	<b>276,575</b>	<b>234,936</b>	<b>235,154</b>
<b>TOTAL EXPENDITURES</b>	<b>923,129</b>	<b>1,257,028</b>	<b>1,361,056</b>	<b>1,536,967</b>	<b>1,066,899</b>

ADMINISTRATION, ATTENDANCE AND HEALTH  
SPEECH/AUDIOLOGY SERVICES

<u>EXPENDITURES CATEGORIES</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 BUDGET</u>	<u>2011 - 12 BUDGET</u>
<b>NON-SALARY:</b>					
MATERIALS AND SUPPLIES	0	0	0	0	0
<b>TOTAL NON-SALARY:</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

# GENERAL FUND TRANSPORTATION OVERVIEW

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
SALARIES:					
BUS DRIVER	2,224,937	2,274,600	2,308,502	2,383,300	2,387,665
BUS MONITOR	498,239	534,918	506,599	528,000	393,185
CLERICAL	122,292	119,937	126,754	118,918	121,974
DIR / SUPV / MNGR / COORD	0	68,125	70,736	71,520	71,520
OTHER PROFESSIONAL	101,281	36,876	38,885	35,240	35,240
SUB BUS DRIVER	27,513	0	0	0	0
SUB BUS MONITOR	4,906	286	0	0	0
BENEFITS:					
FICA	225,166	224,901	221,308	214,181	217,949
HEALTH INSURANCE	709,918	726,776	837,705	511,473	1,406,903
LIFE INSURANCE	20,926	21,300	11,744	16,445	6,014
UNEMPLOYMENT COMPENSATION	496	1,889	0	0	0
VRS	246,720	349,226	278,832	276,969	291,178
VRS HEALTH INSURANCE CREDIT	2,427	2,271	1,750	2,350	1,363
<b>TOTAL SALARY AND BENEFITS:</b>	<b>4,184,821</b>	<b>4,361,104</b>	<b>4,402,814</b>	<b>4,158,396</b>	<b>4,932,991</b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	519,849	743,840	740,854	793,556	816,820
OTHER CHARGES	305,225	600,291	426,385	534,534	346,079
MATERIALS AND SUPPLIES	616,013	315,036	301,000	306,164	1,232,664
EQUIPMENT	1,879	402,192	708,879	6,387	2,000
<b>TOTAL NON-SALARY:</b>	<b>1,442,966</b>	<b>2,061,358</b>	<b>2,177,118</b>	<b>1,640,641</b>	<b>2,397,563</b>
<b>TOTAL EXPENDITURES</b>	<b>5,627,787</b>	<b>6,422,462</b>	<b>6,579,933</b>	<b>5,799,037</b>	<b>7,330,554</b>

**TRANSPORTATION  
TRANSP - MGMT AND DIRECTION**

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	122,292	119,937	126,754	118,918	121,974
DIR / SUPV / MNGR / COORD	0	68,125	70,736	71,520	71,520
OTHER PROFESSIONAL	101,281	36,876	38,885	35,240	35,240
<b>BENEFITS:</b>					
FICA	16,892	16,990	17,856	16,729	17,070
HEALTH INSURANCE	34,462	36,173	39,849	68,270	58,478
LIFE INSURANCE	2,092	1,724	1,329	1,785	638
VRS	32,006	29,043	26,053	31,167	25,692
VRS HEALTH INSURANCE CREDIT	2,427	2,271	1,750	2,350	1,363
<b>TOTAL SALARY AND BENEFITS:</b>	<b>311,452</b>	<b>311,139</b>	<b>323,211</b>	<b>345,979</b>	<b>331,975</b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	37,410	41,496	32,836	23,000	23,000
OTHER CHARGES	8,225	3,088	150	95,223	223
MATERIALS AND SUPPLIES	1,700	1,252	1,000	0	0
EQUIPMENT	4,480	8,480	8,479	6,387	2,000
<b>TOTAL NON-SALARY:</b>	<b>51,815</b>	<b>54,315</b>	<b>42,465</b>	<b>124,610</b>	<b>25,223</b>
<b>TOTAL EXPENDITURES</b>	<b>363,267</b>	<b>365,454</b>	<b>365,675</b>	<b>470,589</b>	<b>357,198</b>



**TRANSPORTATION  
TRANSP - VEHICLE OPERATION**

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
BUS DRIVER	2,224,937	2,274,600	2,308,502	2,383,300	2,387,665
BUS MONITOR	498,239	534,918	506,599	528,000	393,185
SUB BUS DRIVER	27,513	0	0	0	0
SUB BUS MONITOR	4,906	286	0	0	0
<b>BENEFITS:</b>					
FICA	208,275	207,911	203,452	197,452	200,879
HEALTH INSURANCE	675,456	690,603	797,856	443,203	1,348,425
LIFE INSURANCE	18,834	19,575	10,415	14,660	5,376
UNEMPLOYMENT COMPENSATION	496	1,889	0	0	0
VRS	214,714	320,182	252,779	245,802	265,486
VRS HEALTH INSURANCE CREDIT	0	0	0		
<b>TOTAL SALARY AND BENEFITS:</b>	<b>3,873,369</b>	<b>4,049,965</b>	<b>4,079,603</b>	<b>3,812,417</b>	<b>4,601,016</b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	6,850	7,431	2,972	0	4,000
OTHER CHARGES	297,000	330,000	159,031	172,107	164,505
MATERIALS AND SUPPLIES	614,313	313,784	300,000	306,164	1,232,664
<b>TOTAL NON-SALARY:</b>	<b>918,163</b>	<b>651,215</b>	<b>462,003</b>	<b>478,271</b>	<b>1,401,169</b>
<b>TOTAL EXPENDITURES</b>	<b>4,791,532</b>	<b>4,701,180</b>	<b>4,541,606</b>	<b>4,290,688</b>	<b>6,002,185</b>

**TRANSPORTATION  
TRANSP - VEHICLE MAINTENANCE**

<b><u>EXPENDITURES CATEGORIES</u></b>	<b><u>2007 - 08 ACTUAL</u></b>	<b><u>2008 - 09 ACTUAL</u></b>	<b><u>2009 - 10 ACTUAL</u></b>	<b><u>2010 - 11 BUDGET</u></b>	<b><u>2011 - 12 BUDGET</u></b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	475,589	694,913	705,047	770,556	789,820
<b>TOTAL NON-SALARY:</b>	<u>475,589</u>	<u>694,913</u>	<u>705,047</u>	<u>770,556</u>	<u>789,820</u>
<b>TOTAL EXPENDITURES</b>	<u><u>475,589</u></u>	<u><u>694,913</u></u>	<u><u>705,047</u></u>	<u><u>770,556</u></u>	<u><u>789,820</u></u>

TRANSPORTATION  
TRANSP - BUS PURCHASE REGULAR

<u>EXPENDITURES CATEGORIES</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 BUDGET</u>	<u>2011 - 12 BUDGET</u>
NON-SALARY:					
EQUIPMENT	-2,601	393,712	700,400	0	0
<b>TOTAL NON-SALARY:</b>	<u>-2,601</u>	<u>393,712</u>	<u>700,400</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u><u>-2,601</u></u>	<u><u>393,712</u></u>	<u><u>700,400</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**TRANSPORTATION  
TRANSP - BUS PURCHASE LEASE**

<b><u>EXPENDITURES CATEGORIES</u></b>	<b><u>2007 - 08 ACTUAL</u></b>	<b><u>2008 - 09 ACTUAL</u></b>	<b><u>2009 - 10 ACTUAL</u></b>	<b><u>2010 - 11 BUDGET</u></b>	<b><u>2011 - 12 BUDGET</u></b>
<b>NON-SALARY:</b>					
OTHER CHARGES	0	267,203	267,204	267,204	181,351
<b>TOTAL NON-SALARY:</b>	<u>0</u>	<u>267,203</u>	<u>267,204</u>	<u>267,204</u>	<u>181,351</u>
<b>TOTAL EXPENDITURES</b>	<u><u>0</u></u>	<u><u>267,203</u></u>	<u><u>267,204</u></u>	<u><u>267,204</u></u>	<u><u>181,351</u></u>

# GENERAL FUND OPERATIONS OVERVIEW

<u>EXPENDITURES CATEGORIES</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 BUDGET</u>	<u>2011 - 12 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
SALARIES:					
CAFETERIA MANAGEMENT	236,182	0	0	0	0
CLERICAL	194,932	164,156	137,891	120,806	95,155
CROSSING GUARD	414,714	402,509	332,064	319,500	305,305
CUSTODIAN	3,096,845	3,233,970	3,183,195	2,838,783	2,598,171
DIR / SUPV / MNGR / COORD	0	539,296	545,140	431,727	490,232
OTHER PROFESSIONAL	263,099	38,033	45,746	0	0
SECURITY GUARD	464,564	456,057	466,504	447,458	437,203
SUB CROSSING GUARD	8,804	16,058	3,374	10,000	10,000
SUB CUSTODIAN	64,731	54,532	26,609	0	0
SUPPORT SERVICE - MISC	0	186,000	162,577	161,863	156,411
TRADES	1,071,280	1,130,118	1,188,616	1,078,758	986,911
BENEFITS:					
FICA	439,220	463,494	443,965	391,527	373,682
HEALTH INSURANCE	909,019	964,609	1,004,747	1,465,140	1,536,053
LIFE INSURANCE	50,300	44,822	32,053	39,037	13,175
UNEMPLOYMENT COMPENSATION	4,679	1,465	17,052	0	0
VRS	614,047	735,673	708,292	661,333	625,964
VRS HEALTH INSURANCE CREDIT	7,366	6,586	4,640	4,219	6,045
<b>TOTAL SALARY AND BENEFITS:</b>	<u>7,839,780</u>	<u>8,437,379</u>	<u>8,302,464</u>	<u>7,970,151</u>	<u>7,634,307</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	1,654,209	1,193,934	2,344,720	1,112,160	1,199,906
OTHER CHARGES	5,179,237	4,449,300	3,759,536	4,977,819	5,380,323
MATERIALS AND SUPPLIES	552,412	643,695	671,064	574,293	565,672
EQUIPMENT	263,233	386,234	731,868	200,850	202,850
<b>TOTAL NON-SALARY:</b>	<u>7,649,090</u>	<u>6,673,163</u>	<u>7,507,188</u>	<u>6,865,122</u>	<u>7,348,751</u>
<b>TOTAL EXPENDITURES</b>	<u><b>15,488,873</b></u>	<u><b>15,110,542</b></u>	<u><b>15,809,652</b></u>	<u><b>14,835,273</b></u>	<u><b>14,983,058</b></u>

**OPERATIONS**  
**OPERATIONS - MGMT & DIRECTION**

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	109,708	106,771	72,618	58,197	32,546
DIR / SUPV / MNGR / COORD	0	267,546	265,995	169,560	230,875
OTHER PROFESSIONAL	263,099	38,033	45,746	0	0
<b>BENEFITS:</b>					
FICA	28,149	31,227	29,186	17,285	19,887
HEALTH INSURANCE	23,208	27,868	16,223	0	0
LIFE INSURANCE	3,720	3,267	2,286	1,801	740
VRS	56,910	60,440	45,738	31,455	28,376
VRS HEALTH INSURANCE CREDIT	4,315	4,314	3,010	2,370	1,583
<b>TOTAL SALARY AND BENEFITS:</b>	<b>489,108</b>	<b>539,466</b>	<b>480,802</b>	<b>280,668</b>	<b>314,007</b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	7,318	13,497	0	10,964	10,964
OTHER CHARGES	11,237	10,625	12,554	5,960	5,960
MATERIALS AND SUPPLIES	3,450	946	4,800	4,000	4,000
EQUIPMENT	7,390	16,995	3,000	0	0
<b>TOTAL NON-SALARY:</b>	<b>29,395</b>	<b>42,063</b>	<b>20,354</b>	<b>20,924</b>	<b>20,924</b>
<b>TOTAL EXPENDITURES</b>	<b>518,503</b>	<b>581,529</b>	<b>501,156</b>	<b>301,592</b>	<b>334,931</b>

**OPERATIONS**  
**OPERATIONS - BLDG MAINTENANCE**

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
SALARIES:					
DIR / SUPV / MNGR / COORD	0	52,001	58,394	97,191	101,530
TRADES	1,071,280	1,130,118	1,188,616	1,078,758	986,911
BENEFITS:					
FICA	80,991	88,036	82,946	76,980	81,150
HEALTH INSURANCE	128,212	143,920	143,171	154,612	221,150
LIFE INSURANCE	10,071	9,337	6,424	7,734	2,933
UNEMPLOYMENT COMPENSATION	226	0	0	0	0
VRS	123,540	151,984	140,690	130,642	143,544
VRS HEALTH INSURANCE CREDIT	1,521	1,419	898	1,003	610
<b>TOTAL SALARY AND BENEFITS:</b>	<b>1,415,842</b>	<b>1,576,815</b>	<b>1,621,140</b>	<b>1,546,920</b>	<b>1,537,828</b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	1,452,802	1,017,898	2,176,815	927,200	1,005,394
OTHER CHARGES	5,068,774	4,338,794	3,635,892	4,860,217	5,239,258
MATERIALS AND SUPPLIES	241,381	239,402	266,064	198,920	198,920
EQUIPMENT	250,852	341,162	697,168	200,000	200,000
<b>TOTAL NON-SALARY:</b>	<b>7,013,809</b>	<b>5,937,256</b>	<b>6,775,939</b>	<b>6,186,337</b>	<b>6,643,572</b>
<b>TOTAL EXPENDITURES</b>	<b>8,429,651</b>	<b>7,514,071</b>	<b>8,397,080</b>	<b>7,733,257</b>	<b>8,181,400</b>

**OPERATIONS**  
**OPERATIONS - BLDG SERVICES**

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	0	29,359	35,607	33,288	33,288
CUSTODIAN	3,096,845	3,233,970	3,183,195	2,838,783	2,598,171
DIR / SUPV / MNGR / COORD	0	157,988	182,822	164,976	157,827
SUB CUSTODIAN	64,731	54,532	26,609	0	0
<b>BENEFITS:</b>					
FICA	238,966	259,120	255,529	230,537	204,660
HEALTH INSURANCE	624,248	662,209	701,076	1,072,250	1,080,991
LIFE INSURANCE	28,749	26,697	19,663	24,760	7,795
UNEMPLOYMENT COMPENSATION	2,475	589	16,176	0	0
VRS	339,195	433,339	434,843	416,831	382,196
VRS HEALTH INSURANCE CREDIT	0	335	368	347	1,148
<b>TOTAL SALARY AND BENEFITS:</b>	<b>4,395,208</b>	<b>4,858,138</b>	<b>4,855,888</b>	<b>4,781,772</b>	<b>4,466,076</b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	76,086	61,485	61,713	71,556	78,578
OTHER CHARGES	91,224	87,922	95,681	103,830	124,893
MATERIALS AND SUPPLIES	227,724	315,618	328,489	287,535	277,664
EQUIPMENT	2,494	26,957	30,935	0	2,000
<b>TOTAL NON-SALARY:</b>	<b>397,528</b>	<b>491,982</b>	<b>516,817</b>	<b>462,921</b>	<b>483,135</b>
<b>TOTAL EXPENDITURES</b>	<b>4,792,737</b>	<b>5,350,120</b>	<b>5,372,705</b>	<b>5,244,693</b>	<b>4,949,211</b>



**OPERATIONS**  
**OPERATIONS - EQUIP SERVICES**

<b><u>EXPENDITURES CATEGORIES</u></b>	<b><u>2007 - 08 ACTUAL</u></b>	<b><u>2008 - 09 ACTUAL</u></b>	<b><u>2009 - 10 ACTUAL</u></b>	<b><u>2010 - 11 BUDGET</u></b>	<b><u>2011 - 12 BUDGET</u></b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	0	0	0	0	0
OTHER CHARGES	5,038	5,039	10,964	0	0
<b>TOTAL NON-SALARY:</b>	<u>5,038</u>	<u>5,039</u>	<u>10,964</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>5,038</u>	<u>5,039</u>	<u>10,964</u>	<u>0</u>	<u>0</u>

**OPERATIONS**  
**OPERATIONS - VEH SERVICES**

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	88,182	100,227	106,192	101,165	103,695
MATERIALS AND SUPPLIES	61,843	74,433	55,767	65,000	66,250
EQUIPMENT	0	0	0	0	0
<b>TOTAL NON-SALARY:</b>	<u>150,025</u>	<u>174,660</u>	<u>161,959</u>	<u>166,165</u>	<u>169,945</u>
<b>TOTAL EXPENDITURES</b>	<u><u>150,025</u></u>	<u><u>174,660</u></u>	<u><u>161,959</u></u>	<u><u>166,165</u></u>	<u><u>169,945</u></u>

**OPERATIONS**  
**OPERATIONS - SECURITY SERVICES**

<b><u>EXPENDITURES CATEGORIES</u></b>	<b><u>2007 - 08 ACTUAL</u></b>	<b><u>2008 - 09 ACTUAL</u></b>	<b><u>2009 - 10 ACTUAL</u></b>	<b><u>2010 - 11 BUDGET</u></b>	<b><u>2011 - 12 BUDGET</u></b>
<b>SALARY AND BENEFITS:</b>					
SALARIES:					
SECURITY GUARD	464,564	456,057	466,504	447,458	437,203
BENEFITS:					
FICA	34,546	33,749	34,447	30,276	30,892
HEALTH INSURANCE	71,779	77,458	91,849	157,518	162,672
LIFE INSURANCE	4,369	3,306	2,309	3,228	1,183
UNEMPLOYMENT COMPENSATION	876	876	876	0	0
VRS	50,931	53,709	57,328	56,792	46,609
VRS HEALTH INSURANCE CREDIT	262	10	136	194	2,528
<b>TOTAL SALARY AND BENEFITS:</b>	<b><u>627,327</u></b>	<b><u>625,165</u></b>	<b><u>653,448</u></b>	<b><u>695,466</u></b>	<b><u>681,087</u></b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	29,821	826	0	1,275	1,275
OTHER CHARGES	1,231	6,618	4,338	2,812	2,812
MATERIALS AND SUPPLIES	4,122	9,548	3,811	4,250	4,250
EQUIPMENT	631	625	0	850	850
<b>TOTAL NON-SALARY:</b>	<b><u>35,805</u></b>	<b><u>17,617</u></b>	<b><u>8,148</u></b>	<b><u>9,187</u></b>	<b><u>9,187</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u><u>663,131</u></u></b>	<b><u><u>642,783</u></u></b>	<b><u><u>661,597</u></u></b>	<b><u><u>704,653</u></u></b>	<b><u><u>690,274</u></u></b>

**OPERATIONS**  
**OPERATIONS - CROSSING GUARDS**

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
SALARIES:					
CROSSING GUARD	414,714	402,509	332,064	319,500	305,305
DIR / SUPV / MNGR / COORD	0	20,744	0	0	0
SUB CROSSING GUARD	8,804	16,058	3,374	10,000	10,000
BENEFITS:					
FICA	32,399	32,637	25,187	23,388	24,156
HEALTH INSURANCE	0	0	0	0	0
LIFE INSURANCE	226	160	0	0	0
UNEMPLOYMENT COMPENSATION	1,102	0	0	0	0
VRS	3,461	2,696	0	0	0
VRS HEALTH INSURANCE CREDIT	262	211	0	0	0
<b>TOTAL SALARY AND BENEFITS:</b>	<b>460,970</b>	<b>475,015</b>	<b>360,625</b>	<b>352,888</b>	<b>339,461</b>
<b>NON-SALARY:</b>					
MATERIALS AND SUPPLIES	3,965	1,026	0	4,059	4,059
<b>TOTAL NON-SALARY:</b>	<b>3,965</b>	<b>1,026</b>	<b>0</b>	<b>4,059</b>	<b>4,059</b>
<b>TOTAL EXPENDITURES</b>	<b>464,935</b>	<b>476,041</b>	<b>360,625</b>	<b>356,947</b>	<b>343,520</b>

**OPERATIONS**  
**OPERATIONS - WAREHOUSE**

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CAFETERIA MANAGEMENT	236,182	0	0	0	0
CLERICAL	85,224	28,027	29,665	29,321	29,321
DIR / SUPV / MNGR / COORD	0	41,018	37,928	0	0
SUPPORT SERVICE - MISC	0	186,000	162,577	161,863	156,411
<b>BENEFITS:</b>					
FICA	24,169	18,724	16,670	13,061	12,937
HEALTH INSURANCE	61,572	53,154	52,429	80,760	71,240
LIFE INSURANCE	3,166	2,054	1,370	1,514	524
VRS	40,010	33,505	29,693	25,613	25,239
VRS HEALTH INSURANCE CREDIT	1,005	298	228	305	176
<b>TOTAL SALARY AND BENEFITS:</b>	<b>451,327</b>	<b>362,780</b>	<b>330,561</b>	<b>312,437</b>	<b>295,848</b>
<b>NON-SALARY:</b>					
OTHER CHARGES	1,732	302	107	5,000	7,400
MATERIALS AND SUPPLIES	9,928	2,724	12,133	10,529	10,529
EQUIPMENT	1,866	495	765	0	0
<b>TOTAL NON-SALARY:</b>	<b>13,526</b>	<b>3,521</b>	<b>13,005</b>	<b>15,529</b>	<b>17,929</b>
<b>TOTAL EXPENDITURES</b>	<b>464,853</b>	<b>366,301</b>	<b>343,566</b>	<b>327,966</b>	<b>313,777</b>

# GENERAL FUND FACILITIES OVERVIEW

<u>EXPENDITURES CATEGORIES</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 BUDGET</u>	<u>2011 - 12 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
SALARIES:					
DIR / SUPV / MNGR / COORD	0	0	0	74,914	74,914
OTHER PROFESSIONAL	0	0	0	44,257	44,257
BENEFITS:					
FICA	0	0	0	8,761	8,797
HEALTH INSURANCE	0	0	0	23,646	24,191
LIFE INSURANCE	0	0	0	942	334
VRS	0	0	0	16,458	13,503
VRS HEALTH INSURANCE CREDIT	0	0	0	1,241	716
<b>TOTAL SALARY AND BENEFITS:</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>170,219</u>	<u>166,712</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	94,105	96,989	-5,554	50,000	208,844
OTHER CHARGES	433,000	0	0	550	550
<b>TOTAL NON-SALARY:</b>	<u>527,105</u>	<u>96,989</u>	<u>-5,554</u>	<u>50,550</u>	<u>209,394</u>
<b>TOTAL EXPENDITURES</b>	<u><u>527,105</u></u>	<u><u>96,989</u></u>	<u><u>-5,554</u></u>	<u><u>220,769</u></u>	<u><u>376,106</u></u>

# FACILITIES

## FACILITIES-BLDG ACQUISITION

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
DIR / SUPV / MNGR / COORD	0	0	0	74,914	74,914
OTHER PROFESSIONAL	0	0	0	44,257	44,257
<b>BENEFITS:</b>					
FICA	0	0	0	8,761	8,797
HEALTH INSURANCE	0	0	0	23,646	24,191
LIFE INSURANCE	0	0	0	942	334
VRS	0	0	0	16,458	13,503
VRS HEALTH INSURANCE CREDIT	0	0	0	1,241	716
<b>TOTAL SALARY AND BENEFITS:</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>170,219</u>	<u>166,712</u>
<b>NON-SALARY:</b>					
OTHER CHARGES	0	0	0	550	550
<b>TOTAL NON-SALARY:</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>550</u>	<u>550</u>
<b>TOTAL EXPENDITURES</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>170,769</u></u>	<u><u>167,262</u></u>

**FACILITIES**  
**FACILITIES - BLDG ADDT AND IMP**

<b><u>EXPENDITURES CATEGORIES</u></b>	<b><u>2007 - 08 ACTUAL</u></b>	<b><u>2008 - 09 ACTUAL</u></b>	<b><u>2009 - 10 ACTUAL</u></b>	<b><u>2010 - 11 BUDGET</u></b>	<b><u>2011 - 12 BUDGET</u></b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	94,105	96,989	-5,554	50,000	208,844
OTHER CHARGES	433,000	0	0	0	0
<b>TOTAL NON-SALARY:</b>	<u>527,105</u>	<u>96,989</u>	<u>-5,554</u>	<u>50,000</u>	<u>208,844</u>
<b>TOTAL EXPENDITURES</b>	<u><u>527,105</u></u>	<u><u>96,989</u></u>	<u><u>-5,554</u></u>	<u><u>50,000</u></u>	<u><u>208,844</u></u>



# GENERAL FUND TECHNOLOGY OVERVIEW

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
SALARIES:					
CLERICAL	139,474	112,193	122,258	124,582	127,425
DIR / SUPV / MNGR / COORD	80,974	243,038	233,995	235,499	235,499
PARAPROFESSIONAL	4,783	11,921	4,988	0	0
TEACHER	775,202	87,011	0	0	0
TECHNICAL SUPPORT	1,126,206	988,408	1,075,784	1,077,775	1,067,350
TECHNOLOGY PART TIME INTERNS	13,368	0	0	0	0
BENEFITS:					
FICA	159,902	106,758	104,377	104,603	104,046
HEALTH INSURANCE	210,036	150,282	174,017	192,240	300,388
LIFE INSURANCE	21,224	11,377	8,291	11,371	4,022
UNEMPLOYMENT COMPENSATION	2,362	0	48	0	0
VRS	324,136	191,617	162,553	198,585	160,090
VRS HEALTH INSURANCE CREDIT	24,575	14,985	10,915	14,969	8,593
<b>TOTAL SALARY AND BENEFITS:</b>	<b>2,882,243</b>	<b>1,917,590</b>	<b>1,897,224</b>	<b>1,959,624</b>	<b>2,007,413</b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	1,111,121	1,498,219	1,469,816	826,900	826,900
OTHER CHARGES	431,840	596,252	245,695	42,000	42,000
MATERIALS AND SUPPLIES	253,561	502,235	365,134	820,650	820,650
EQUIPMENT	1,483,477	701,361	1,161,610	115,000	115,000
<b>TOTAL NON-SALARY:</b>	<b>3,279,998</b>	<b>3,298,067</b>	<b>3,242,256</b>	<b>1,804,550</b>	<b>1,804,550</b>
<b>TOTAL EXPENDITURES</b>	<b>6,162,241</b>	<b>5,215,657</b>	<b>5,139,480</b>	<b>3,764,174</b>	<b>3,811,963</b>

**TECHNOLOGY**  
**TECH - CLASSROOM INSTRUCTION**

<b><u>EXPENDITURES CATEGORIES</u></b>	<b><u>2007 - 08 ACTUAL</u></b>	<b><u>2008 - 09 ACTUAL</u></b>	<b><u>2009 - 10 ACTUAL</u></b>	<b><u>2010 - 11 BUDGET</u></b>	<b><u>2011 - 12 BUDGET</u></b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	-3,412	330,000	311,377	94,000	94,000
OTHER CHARGES	150,347	123,000	75,322	0	0
MATERIALS AND SUPPLIES	137,433	313,297	208,010	370,750	370,750
EQUIPMENT	1,413,598	661,361	1,121,610	115,000	115,000
<b>TOTAL NON-SALARY:</b>	<b><u>1,697,967</u></b>	<b><u>1,427,658</u></b>	<b><u>1,716,318</u></b>	<b><u>579,750</u></b>	<b><u>579,750</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>1,697,967</u></b>	<b><u>1,427,658</u></b>	<b><u>1,716,318</u></b>	<b><u>579,750</u></b>	<b><u>579,750</u></b>

**TECHNOLOGY**  
**TECH - INSTRUCTIONAL SUPPORT**

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	139,474	112,193	122,258	124,582	127,425
DIR / SUPV / MNGR / COORD	0	156,095	143,722	144,227	144,227
PARAPROFESSIONAL	4,783	11,921	4,988	0	0
TEACHER	775,202	87,011	0	0	0
TECHNICAL SUPPORT	1,126,206	988,408	1,075,784	1,077,775	1,067,350
TECHNOLOGY PART TIME INTERNS	13,368	0	0	0	0
<b>BENEFITS:</b>					
FICA	154,284	100,612	98,032	98,606	97,971
HEALTH INSURANCE	204,209	143,312	166,436	179,750	286,293
LIFE INSURANCE	20,414	10,693	7,756	10,649	3,766
UNEMPLOYMENT COMPENSATION	2,362	0	48	0	0
VRS	311,747	180,112	152,059	185,980	149,748
VRS HEALTH INSURANCE CREDIT	23,636	14,085	10,211	14,019	8,045
<b>TOTAL SALARY AND BENEFITS:</b>	<b>2,775,685</b>	<b>1,804,442</b>	<b>1,781,292</b>	<b>1,835,588</b>	<b>1,884,825</b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	515,128	514,860	761,534	732,900	732,900
OTHER CHARGES	220,211	323,591	135,334	0	0
MATERIALS AND SUPPLIES	0	0	0	399,900	399,900
<b>TOTAL NON-SALARY:</b>	<b>735,339</b>	<b>838,451</b>	<b>896,868</b>	<b>1,132,800</b>	<b>1,132,800</b>
<b>TOTAL EXPENDITURES</b>	<b>3,511,023</b>	<b>2,642,893</b>	<b>2,678,160</b>	<b>2,968,388</b>	<b>3,017,625</b>

**TECHNOLOGY**  
**TECH - ADMINISTRATION**

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>SALARY AND BENEFITS:</b>					
SALARIES:					
DIR / SUPV / MNGR / COORD	80,974	86,943	90,272	91,272	91,272
BENEFITS:					
FICA	5,618	6,146	6,345	5,997	6,075
HEALTH INSURANCE	5,827	6,970	7,581	12,490	14,095
LIFE INSURANCE	810	683	535	722	256
VRS	12,389	11,506	10,495	12,605	10,342
VRS HEALTH INSURANCE CREDIT	939	900	704	950	548
<b>TOTAL SALARY AND BENEFITS:</b>	<b>106,557</b>	<b>113,148</b>	<b>115,932</b>	<b>124,036</b>	<b>122,588</b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	593,405	647,359	396,905	0	0
OTHER CHARGES	61,282	149,661	35,040	42,000	42,000
MATERIALS AND SUPPLIES	45,000	41,600	41,909	0	0
EQUIPMENT	10,000	10,000	10,000	0	0
<b>TOTAL NON-SALARY:</b>	<b>709,687</b>	<b>848,620</b>	<b>483,854</b>	<b>42,000</b>	<b>42,000</b>
<b>TOTAL EXPENDITURES</b>	<b>816,244</b>	<b>961,767</b>	<b>599,786</b>	<b>166,036</b>	<b>164,588</b>

**TECHNOLOGY**  
**TECH - ATTENDANCE AND HEALTH**

<b><u>EXPENDITURES CATEGORIES</u></b>	<b><u>2007 - 08 ACTUAL</u></b>	<b><u>2008 - 09 ACTUAL</u></b>	<b><u>2009 - 10 ACTUAL</u></b>	<b><u>2010 - 11 BUDGET</u></b>	<b><u>2011 - 12 BUDGET</u></b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	6,000	6,000	0	0	0
<b>TOTAL NON-SALARY:</b>	<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u><u>6,000</u></u>	<u><u>6,000</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**TECHNOLOGY**  
**TECH - OPERATIONS AND MAINT**

<b><u>EXPENDITURES CATEGORIES</u></b>	<b><u>2007 - 08 ACTUAL</u></b>	<b><u>2008 - 09 ACTUAL</u></b>	<b><u>2009 - 10 ACTUAL</u></b>	<b><u>2010 - 11 BUDGET</u></b>	<b><u>2011 - 12 BUDGET</u></b>
<b>NON-SALARY:</b>					
MATERIALS AND SUPPLIES	71,127	147,339	115,216	50,000	50,000
<b>TOTAL NON-SALARY:</b>	<u>71,127</u>	<u>147,339</u>	<u>115,216</u>	<u>50,000</u>	<u>50,000</u>
<b>TOTAL EXPENDITURES</b>	<u><u>71,127</u></u>	<u><u>147,339</u></u>	<u><u>115,216</u></u>	<u><u>50,000</u></u>	<u><u>50,000</u></u>

**TECHNOLOGY  
TECH - FACILITIES**

<b><u>EXPENDITURES CATEGORIES</u></b>	<b><u>2007 - 08 ACTUAL</u></b>	<b><u>2008 - 09 ACTUAL</u></b>	<b><u>2009 - 10 ACTUAL</u></b>	<b><u>2010 - 11 BUDGET</u></b>	<b><u>2011 - 12 BUDGET</u></b>
<b>NON-SALARY:</b>					
EQUIPMENT	59,879	30,000	30,000	0	0
<b>TOTAL NON-SALARY:</b>	<u>59,879</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u><u>59,879</u></u>	<u><u>30,000</u></u>	<u><u>30,000</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

# GENERAL FUND FUND TRANSFERS OVERVIEW

<u>EXPENDITURES CATEGORIES</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 BUDGET</u>	<u>2011 - 12 BUDGET</u>
<b>NON-SALARY:</b>					
INTEREST - ENERGY	318,612	299,483	278,856	256,335	231,923
LOCAL MATCH - ABE GRANT	34,800	34,800	20,000	20,000	20,000
LOCAL MATCH - ERLY READING INT	79,797	82,294	75,166	88,008	91,801
LOCAL MATCH - EVEN START	0	0	0	0	0
LOCAL MATCH- ALGEBRA READINESS	62,663	61,567	56,244	74,646	74,571
LOCAL MATCH - VA PRESCHOOL INT	699,943	726,105	732,441	931,881	927,386
PRINCIPAL - ENERGY	482,777	521,631	571,338	619,364	670,048
RISK MGMT - CURRENT CLAIMS	1,269,792	791,662	2,655,702	955,702	955,702
RISK MGMT - DEFICIT FUNDING	0	0	0	0	0
SCHOOL ATHLETICS PROGRAMS	0	0	0	0	0
TRANSFER TO CITY	302,555	0	0	0	0
TRANSFER TO CONSTRUCTION FUND	8,467,123	10,116,883	6,784,200	0	0
TRANSFER TO TEXTBOOK FUND	1,432,741	1,698,769	0	559,649	141,790
<b>TOTAL NON-SALARY:</b>	<u>13,150,802</u>	<u>14,333,194</u>	<u>11,173,947</u>	<u>3,505,585</u>	<u>3,113,221</u>
<b>TOTAL EXPENDITURES</b>	<u><u>13,150,802</u></u>	<u><u>14,333,194</u></u>	<u><u>11,173,947</u></u>	<u><u>3,505,585</u></u>	<u><u>3,113,221</u></u>



**FUND TRANSFERS  
DEBT SERVICE**

<b><u>EXPENDITURES CATEGORIES</u></b>	<b><u>2007 - 08 ACTUAL</u></b>	<b><u>2008 - 09 ACTUAL</u></b>	<b><u>2009 - 10 ACTUAL</u></b>	<b><u>2010 - 11 BUDGET</u></b>	<b><u>2011 - 12 BUDGET</u></b>
<b>NON-SALARY:</b>					
INTEREST - ENERGY	318,612	299,483	278,856	256,335	231,923
PRINCIPAL - ENERGY	482,777	521,631	571,338	619,364	670,048
<b>TOTAL NON-SALARY:</b>	<b><u>801,389</u></b>	<b><u>821,114</u></b>	<b><u>850,193</u></b>	<b><u>875,699</u></b>	<b><u>901,971</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>801,389</u></b>	<b><u>821,114</u></b>	<b><u>850,193</u></b>	<b><u>875,699</u></b>	<b><u>901,971</u></b>

**FUND TRANSFERS**  
**INTRA-AGENCY FUND TRANSFERS**

<b>EXPENDITURES CATEGORIES</b>	<b>2007 - 08 ACTUAL</b>	<b>2008 - 09 ACTUAL</b>	<b>2009 - 10 ACTUAL</b>	<b>2010 - 11 BUDGET</b>	<b>2011 - 12 BUDGET</b>
<b>NON-SALARY:</b>					
LOCAL MATCH - ABE GRANT	34,800	34,800	20,000	20,000	20,000
LOCAL MATCH - EARLY READING	79,797	82,294	75,166	88,008	91,801
LOCAL MATCH - EVEN START	0	0	0	0	0
LOCAL MATCH- ALGEBRA	62,663	61,567	56,244	74,646	74,571
LOCAL MATCH - VA PRESCHOOL	699,943	726,105	732,441	931,881	927,386
RISK MGMT - CURRENT CLAIMS	1,269,792	791,662	2,655,702	955,702	955,702
RISK MGMT - DEFICIT FUNDING	0	0	0	0	0
SCHOOL ATHLETICS PROGRAMS	0	0	0	0	0
TRANSFER TO CITY	302,555	0	0	0	0
TRANSFER TO CONSTRUCTION	8,467,123	10,116,883	6,784,200	0	0
TRANSFER TO TEXTBOOK FUND	1,432,741	1,698,769	0	559,649	141,790
<b>TOTAL NON-SALARY:</b>	<b>12,349,413</b>	<b>13,512,080</b>	<b>10,323,753</b>	<b>2,629,886</b>	<b>2,211,250</b>
<b>TOTAL EXPENDITURES</b>	<b>12,349,413</b>	<b>13,512,080</b>	<b>10,323,753</b>	<b>2,629,886</b>	<b>2,211,250</b>

## School Board Budget Addendum

### All Funds

	<b><u>2008-09</u></b> <b><u>BUDGET</u></b>	<b><u>2009-10</u></b> <b><u>BUDGET</u></b>	<b><u>2010-11</u></b> <b><u>BUDGET</u></b>	<b><u>2011-12</u></b> <b><u>BUDGET</u></b>
GENERAL FUND	151,785,863	148,932,186	135,026,725	138,988,935
REPROGRAPHICS FUND	896,280	747,984	591,038	701,699
CAFETERIA FUND	6,789,350	7,149,610	6,884,101	7,156,803
GRANTS FUND	17,667,069	22,011,956	22,480,450	23,001,044
RISK MANAGEMENT & INSURANCE FUND	1,655,702	1,655,702	955,702	955,702
TEXTBOOK FUND	<u>1,659,280</u>	<u>1,308,840</u>	<u>559,649</u>	<u>567,840</u>
<b>GRAND TOTAL OF EXPENDITURES</b>	<b><u><u>180,453,544</u></u></b>	<b><u><u>181,806,278</u></u></b>	<b><u><u>166,497,665</u></u></b>	<b><u><u>171,372,023</u></u></b>

## Reprographics Fund

<b>REVENUES</b>	<b>2008-09 BUDGET</b>	<b>2009-10 BUDGET</b>	<b>2010-11 BUDGET</b>	<b>2011-12 BUDGET</b>
PORTSMOUTH PUBLIC SCHOOLS	725,987	571,175	450,667	535,045
CITY OF PORTSMOUTH	98,591	33,331	114,661	136,130
OTHER (OUTSIDE SOURCES)	71,702	143,479	25,710	30,524
<b>TOTAL REVENUES</b>	<b>896,280</b>	<b>747,985</b>	<b>591,038</b>	<b>701,699</b>
<b>EXPENDITURES</b>	<b>2008-09 BUDGET</b>	<b>2009-10 BUDGET</b>	<b>2010-11 BUDGET</b>	<b>2011-12 BUDGET</b>
SALARIES AND WAGES	338,678	344,310	280,500	294,670
FRINGE BENEFITS	111,020	112,684	106,618	108,751
SUPPLIES	213,350	177,000	111,000	203,500
LEASE/RENTAL	145,382	103,840	0	0
OTHER	11,150	10,150	92,920	94,778
CAPITAL OUTLAY	76,700	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>896,280</b>	<b>747,984</b>	<b>591,038</b>	<b>701,699</b>

## School Cafeteria Fund

<b>REVENUES</b>	<b>2008-09 BUDGET</b>	<b>2009-10 BUDGET</b>	<b>2010-11 BUDGET</b>	<b>2011-12 BUDGET</b>
FROM THE COMMONWEALTH	125,546	118,000	100,000	100,000
FROM THE FEDERAL GOVERNMENT	4,305,710	4,440,610	4,631,375	5,138,041
CHARGES FOR SERVICES	1,738,094	1,681,000	1,396,726	1,286,001
DONATED COMMODITIES	425,000	400,000	280,000	293,278
OTHER REVENUE	195,000	510,000	476,000	339,483
<b>TOTAL REVENUES</b>	<b>6,789,350</b>	<b>7,149,610</b>	<b>6,884,101</b>	<b>7,156,803</b>
<b>EXPENDITURES</b>	<b>2008-09 BUDGET</b>	<b>2009-10 BUDGET</b>	<b>2010-11 BUDGET</b>	<b>2011-12 BUDGET</b>
SALARIES AND WAGES	2,343,424	2,150,548	2,240,000	1,843,450
FRINGE BENEFITS	1,307,199	1,313,000	1,000,000	1,455,881
PURCHASE OF FOODS	2,494,150	2,959,048	2,571,410	2,614,439
DONATED COMMODITIES	60,000	400,000	280,000	293,278
OTHER	584,577	327,014	792,691	949,755
<b>TOTAL EXPENDITURES</b>	<b>6,789,350</b>	<b>7,149,610</b>	<b>6,884,101</b>	<b>7,156,803</b>

## School Grants Fund

<b>REVENUES</b>	<b>2008-09 BUDGET</b>	<b>2009-10 BUDGET</b>	<b>2010-11 BUDGET</b>	<b>2011-12 BUDGET</b>
FEDERAL	12,628,677	17,384,031	17,095,453	17,609,112
STATE	3,805,051	3,406,480	4,188,569	4,024,191
CITY	0	0	0	0
OTHER	221,338	65,874	250,654	253,983
TOTAL OUTSIDE REVENUES	16,655,066	20,856,385	21,534,676	21,887,286
TRANSFERS IN	1,012,003	1,155,571	945,774	1,113,758
<b>TOTAL REVENUES</b>	<b>17,667,069</b>	<b>22,011,956</b>	<b>22,480,450</b>	<b>23,001,044</b>
<b>EXPENDITURES</b>	<b>2008-09 BUDGET</b>	<b>2009-10 BUDGET</b>	<b>2010-11 BUDGET</b>	<b>2011-12 BUDGET</b>
INSTRUCTION	15,370,350	18,528,430	19,180,172	19,371,567
ADMINISTRATION/ATTENDANCE & HEALTH	1,236,695	1,115,251	1,575,006	1,127,821
OPERATIONS AND MAINTENANCE	353,341	527,263	719,350	211,015
TECHNOLOGY	706,683	1,841,012	1,005,922	2,290,641
<b>TOTAL EXPENDITURES</b>	<b>17,667,069</b>	<b>22,011,956</b>	<b>22,480,450</b>	<b>23,001,044</b>

## Risk Management & Insurance Fund

<b>REVENUES</b>	<b>2008-09 BUDGET</b>	<b>2009-10 BUDGET</b>	<b>2010-11 BUDGET</b>	<b>2011-12 BUDGET</b>
TRANSFERS IN	1,655,702	1,655,702	955,702	955,702
<b>TOTAL REVENUES</b>	<b>1,655,702</b>	<b>1,655,702</b>	<b>955,702</b>	<b>955,702</b>
<b>EXPENDITURES</b>	<b>2008-09 BUDGET</b>	<b>2009-10 BUDGET</b>	<b>2010-11 BUDGET</b>	<b>2011-12 BUDGET</b>
WORKMEN'S COMP INS. PREMIUM	196,541	196,541	225,639	225,639
WORKMEN'S COMP & EXPENSES	1,459,161	1,459,161	730,063	730,063
<b>TOTAL EXPENDITURES</b>	<b>1,655,702</b>	<b>1,655,702</b>	<b>955,702</b>	<b>955,702</b>

## Textbook Fund

<b>REVENUES</b>	<b>2008-09 BUDGET</b>	<b>2009-10 BUDGET</b>	<b>2010-11 BUDGET</b>	<b>2011-12 BUDGET</b>
STATE	1,308,840	1,308,840	559,649	426,050
CITY - MATCH REQUIREMENT	350,440	0	0	141,790
<b>TOTAL REVENUES</b>	<b>1,659,280</b>	<b>1,308,840</b>	<b>559,649</b>	<b>567,840</b>
<b>EXPENDITURES</b>	<b>2007-08 BUDGET</b>	<b>2009-10 BUDGET</b>	<b>2010-11 BUDGET</b>	<b>2011-12 BUDGET</b>
TEXTBOOKS	1,659,280	1,308,840	559,649	567,840
<b>TOTAL EXPENDITURES</b>	<b>1,659,280</b>	<b>1,308,840</b>	<b>559,649</b>	<b>567,840</b>





**CITY OF PORTSMOUTH, VIRGINIA SCHOOL BOARD**  
**BUDGET FORECAST**  
**REPROGRAPHICS FUND**

	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>
	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
<b>Operating revenues</b>			
Portsmouth Public Schools	\$ 428,036	\$ 406,634	\$ 414,767
City of Portsmouth	138,852	141,629	144,462
Other (Outside Sources)	31,440	32,383	33,030
<b>Total operating revenues</b>	<b>598,328</b>	<b>580,646</b>	<b>592,259</b>
<b>Operating expenses</b>			
Personnel services	364,808	368,456	375,825
Insurance claims and expenses			
Contractual services	80,000	80,000	81,600
Repairs and maintenance			
Other supplies and expenses	150,000	130,000	132,600
Depreciation and amortization			
<b>Total operating expenses</b>	<b>594,808</b>	<b>578,456</b>	<b>590,025</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>3,520</b>	<b>2,190</b>	<b>2,234</b>
<b>Fund balance (deficit) - beginning of year</b>	<b>894,156</b>	<b>897,676</b>	<b>899,867</b>
<b>Fund balance (deficit) - end of year</b>	<b>\$ 897,676</b>	<b>\$ 899,867</b>	<b>\$ 902,101</b>

Forecasted budgets are based on the following:

Some reduction in revenue is forecast but is expected to return to current level by FY2016

For FY2013, some personnel changes (retirements) will lower personnel expenses

Projections are for informational purposes and not for budget formation.

**CITY OF PORTSMOUTH, VIRGINIA SCHOOL BOARD**  
**BUDGET FORECAST**  
**CAFETERIA FUND**

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	12/13 Forecast	13/14 Forecast	14/15 Forecast
<b>Revenues</b>			
Intergovernmental			
From City of Portsmouth	\$ -	\$ -	\$ -
From Commonwealth of Virginia	102,000	104,040	106,121
From Federal Government	5,240,802	5,345,618	5,452,530
Total intergovernmental	5,342,802	5,449,658	5,558,651
Charges for services	1,405,781	1,447,954	1,491,393
Interest			
Miscellaneous	645,416	658,325	671,491
<b>Total revenues</b>	<u>7,393,999</u>	<u>7,555,937</u>	<u>7,721,535</u>
<b>Expenditures</b>			
Current:			
Education:			
Instruction			
Administration Attendance and Health Services			
Pupil Transportation			
Information Technology			
Operation and Maintenance			
Food Services	7,393,999	7,555,937	7,721,535
Capital Outlay			
Debt service:			
Principal			
Interest			
<b>Total expenditures</b>	<u>7,393,999</u>	<u>7,555,937</u>	<u>7,721,535</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) - beginning of year</b>	<u>2,293,668</u>	<u>2,293,668</u>	<u>2,293,668</u>
<b>Fund balance (deficit) - end of year</b>	<u>\$ 2,293,668</u>	<u>\$ 2,293,668</u>	<u>\$ 2,293,668</u>

Forecasted budgets are based on the following:

3% factor used for Charges for Services and 2% used for all other Revenue categories

Projections are for informational purposes and not for budget formation.

**CITY OF PORTSMOUTH, VIRGINIA SCHOOL BOARD**  
**BUDGET FORECAST**  
**GRANTS FUND**

	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>
	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
<b>Revenues</b>			
Intergovernmental			
From City of Portsmouth	\$ -	\$ -	\$ -
From Commonwealth of Virginia	4,104,675	4,186,768	4,270,504
From Federal Government	17,961,294	18,320,520	18,686,931
Total Intergovernmental	22,065,969	22,507,288	22,957,434
Charges for services			
Interest			
Transfers in	1,136,033	1,170,114	1,205,218
Miscellaneous	259,063	252,884	246,240
<b>Total revenues</b>	<b>23,461,065</b>	<b>23,930,286</b>	<b>24,408,892</b>
<b>Expenditures</b>			
Current:			
Education:			
Instruction	19,758,998	20,154,178	20,557,262
Administration Attendance and Health Services	1,150,377	1,173,385	1,196,853
Pupil Transportation			
Information Technology	2,336,454	2,383,183	2,430,847
Operation and Maintenance	215,235	219,540	223,931
Food Services			
Capital Outlay			
Debt service:			
Principal			
Interest			
<b>Total expenditures</b>	<b>23,461,065</b>	<b>23,930,286</b>	<b>24,408,892</b>
<b>Excess (deficiency) of revenues</b>			
<b>    over (under) expenditures</b>			
<b>Fund balance (deficit) -</b>			
<b>    beginning of year</b>	<b>438,124</b>	<b>438,124</b>	<b>438,124</b>
<b>Fund balance (deficit) -</b>			
<b>    end of year</b>	<b>\$ 438,124</b>	<b>\$ 438,124</b>	<b>\$ 438,124</b>

Forecasted budgets are based on the following:

2% factor for forecasting revenue and expenditures

Projections are for informational purposes and not for budget formation.

**CITY OF PORTSMOUTH, VIRGINIA SCHOOL BOARD**  
**BUDGET FORECAST**  
**RISK MANAGEMENT & INSURANCE FUND**

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	12/13 Forecast	13/14 Forecast	14/15 Forecast
<b>Operating revenues</b>			
Transfers In	\$ 955,702	\$ 955,702	\$ 955,702
<b>Total operating revenues</b>	<u>955,702</u>	<u>955,702</u>	<u>955,702</u>
<b>Operating expenses</b>			
Personnel Services			
Insurance Claims and Expenses	955,702	955,702	955,702
Contractual Services			
Repairs and Maintenance			
Other Supplies and Expenses			
Depreciation and Amortization			
Transfers Out			
<b>Total operating expenses</b>	<u>955,702</u>	<u>955,702</u>	<u>955,702</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) - beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) - end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Forecasted budgets are based on the following:

Revenue and expenses expected to remain at FY 2011 level due to improved facilities and attrition.

Projections are for informational purposes and not for budget formation.

**CITY OF PORTSMOUTH, VIRGINIA SCHOOL BOARD**  
**BUDGET FORECAST**  
**TEXTBOOK FUND**

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	12/13 Forecast	13/14 Forecast	14/15 Forecast
<b>Revenues</b>			
Intergovernmental			
From City Match Requirement	\$ 141,790	\$ 178,829	\$ 193,135
From Commonwealth of Virginia	426,050	483,500	522,180
From Federal Government	-	-	-
Total Intergovernmental	567,840	662,329	715,315
Charges for services			
Interest			
Miscellaneous			
<b>Total revenues</b>	<u>567,840</u>	<u>662,329</u>	<u>715,315</u>
<b>Expenditures</b>			
Current:			
Education:			
Instruction	567,840	662,329	715,315
Administration Attendance and Health Services			
Pupil Transportation			
Information Technology			
Operation and Maintenance			
Food Services			
Capital Outlay			
Debt service:			
Principal			
Interest			
<b>Total expenditures</b>	<u>567,840</u>	<u>662,329</u>	<u>715,315</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) - beginning of year</b>	<u>1,375,467</u>	<u>1,375,467</u>	<u>1,375,467</u>
<b>Fund balance (deficit) - end of year</b>	<u>\$ 1,375,467</u>	<u>\$ 1,375,467</u>	<u>\$ 1,375,467</u>

***CITY OF PORTSMOUTH, VIRGINIA SCHOOL BOARD  
CAPITAL LEASE***

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In 2005, Portsmouth Public Schools entered into an \$8.5 million Energy Performance Contract with Ameresco, Inc. that was funded by a lease through Citimortgage. The \$8.5 million investment will be paid back from guaranteed energy savings over the 12-year period. The payment schedule is listed below:

<b><u>Fiscal Year</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Total Payment</u></b>
2007	\$ 388,468.88	\$ 389,578.28	\$ 778,047.15
2008	482,776.49	318,612.10	801,388.59
2009	525,847.61	299,582.68	825,430.29
2010	571,337.69	278,855.54	850,193.23
2011	619,363.73	256,335.33	875,699.06
2012	670,047.96	231,922.10	901,970.06
2013	723,518.12	205,511.06	929,029.18
2014	779,907.67	176,992.41	956,900.08
2015	839,356.05	146,251.08	985,607.13
2016	902,008.88	113,166.49	1,015,175.37
2017	968,018.32	77,612.33	1,045,630.65
2018	<u>1,001,006.60</u>	<u>39,456.31</u>	<u>1,040,462.91</u>
	\$ 8,471,658.00	\$ 2,533,875.70	\$ 11,005,533.70

Source: Citimortgage Master Lease Rental Payment Schedule

# **SOURCES OF REVENUE**

Revenue for the school division is received from state, local, and federal governing bodies.

## **City Funds**

City Funds revenue includes the appropriation approved by the City Council. The City appropriation includes the required local share of state funding as determined by the Local Composite Index (LCI) which sets the proportion of education funds provided by the state and local governments. For example, Portsmouth's LCI for the 2010-12 biennium of .2497 means that for each \$100 required for education, Portsmouth will fund \$24.97 and the state will fund \$75.03. This is an increase of \$3.85 in Portsmouth's LCI over the 2008-10 requirement.

## **Federal Funds**

These funds are subject to the federal budget process and include funds authorized through the American Recovery and Reinvestment Act of 2009 (ARRA). Categorical funds are for specific programs.

## **Other Funds**

Other Funds revenue includes E-Rate, non-resident tuition, fees and rents from the use of school buildings, and proceeds from the sale of surplus property. The E-Rate program is part of the Universal Services subsidy program of the Telecommunications Act of 1996. The subsidy program is to provide discounts on all telecommunications services and advanced telecommunications to schools, libraries, and rural health care organizations. The E-Rate program is regulated by the FCC and calls for discounts of 20 to 90 percent on all telecommunications services, Internet access, and internal connections for schools and libraries, depending on the applicant's location and economic status. The program is funded by fees charged to interstate telecommunication providers.

## **State Sales Taxes**

A rate of one and one-eighth cent is distributed by the state for public education. Previously, a census was conducted every three years by each locality to determine the number of school-aged children who reside within the city. This census was used to determine the distribution of sales tax to the school division. Now, the distribution of sales tax is based on an annual estimate of the school-age population of a school division conducted by the Weldon Cooper Center for Public Service at the University of Virginia.

## **State School Funds**

State revenue includes funding for basic aid to support the Standards of Quality (SOQ), categorical aid, and incentive program revenue to support specific programs and initiatives. One factor used to determine the State's level of support for education in a locality is the Local Composite Index (LCI). This factor combines three measures of local fiscal capacity (assessed value of real property, adjusted gross income, and taxable retail sales) into a single index in an effort to measure each locality's ability to pay for education. The LCI is adjusted at the beginning of each biennium. In addition, the locality is required to match a portion of the funding from the State. For fiscal year 2011-12, Portsmouth's local share for basic aid is \$13.9million.



## **Categories of State School Funds**

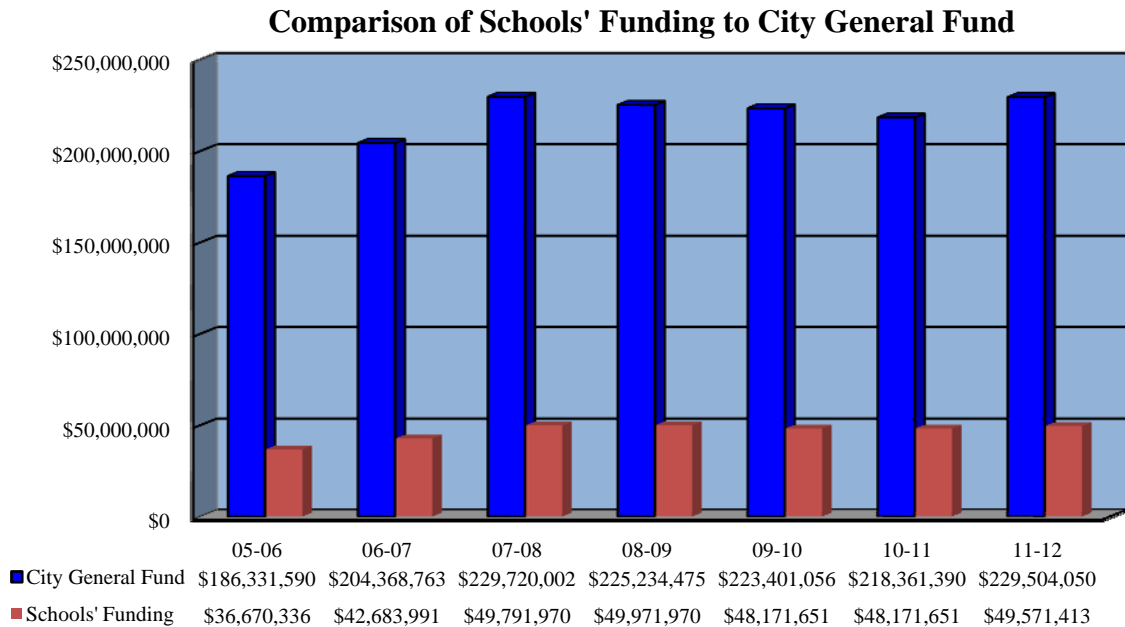
Adult Education	Funds provided to improve educational opportunities for adults to complete secondary school, obtain a GED, or to benefit from job training and retraining programs.
At-Risk	Funds to support the additional costs of educating at-risk students
Basic Aid (SOQ)	Funding for basic instructional positions calculated from minimum student to teacher ratios required by SOQ
CTE – Adult	Funds provided for adult persons who have academic or economic disadvantages
ESL	Funds support necessary education services to children not having English as their primary language.
Gifted Education (SOQ)	State share of support costs for the gifted education program
Group Life Insurance	State share of cost of employer contributions to the VRS for Group Life benefits
Homebound	Provides for continuation of educational services for special education students who are temporarily homebound for medical reasons
ISAEP	Funding for students in substantial need for an alternative program and at risk of dropping-out of school
K-3 Primary Class Reduction	Funding as an incentive for reducing class sizes below the required SOQ standard in kindergarten through grade 3
Mentor Teacher Program	Support programs for new teachers
Prevention/Intervention/Remediation (SOQ)	Funds for additional professional instructional personnel to provide remedial services to at-risk children
Regional Tuition Program	Reimbursement for tuition paid to regional programs where students with certain disabilities can be served more appropriately and less expensively than the division's setting
Regular Foster Children	Reimbursement to the locality for educating students in foster care that are not residents of the division
Remedial Summer School	Funds provide additional educational opportunities for at-risk students.
Sales Tax	Funds distributed to localities in support of public education based on the locality's pro-rata share of school age population Social Security State share of Social Security costs for funded SOQ positions
Special Education in Jails	Reimbursement for the instructional costs of providing special education and related services to children with disabilities in regional or local jails
Special Education (SOQ)	State reimbursement for additional cost for special education programs
Teacher Retirement	Supports the state share of the cost of employer contributions to VRS for SOQ personnel
Vocational Education (SOQ)	Funds support career and technical education courses for students in grades 6-12.

Actual revenue for the past three years and budgeted revenue for the current year are reflected in the table below.

	<b>07/08 Actual</b>		<b>08/09 Actual</b>		<b>09/10 Actual</b>		<b>10/11 Budget</b>	
State Funds	\$86,083,868	47.23%	\$94,548,078	51.30%	\$78,741,650	44.49%	\$69,863,939	51.74%
State Sales Tax	\$12,333,639	6.77%	\$11,810,986	6.41%	\$12,739,137	7.20%	\$12,820,805	9.50%
Local Other Funds	\$66,100,027	36.26%	\$58,417,126	31.70%	\$54,711,400	30.91%	\$49,636,651	36.76%
Federal Funds	\$17,759,224	9.74%	\$19,521,776	10.59%	\$30,781,776	17.39%	\$2,705,330	2.00%
<b>Total</b>	<b>\$182,276,758</b>		<b>\$184,297,966</b>		<b>\$176,973,963</b>		<b>\$135,026,725</b>	

Source: Portsmouth Public Schools Finance Department: ASR Reports (Actual revenue)

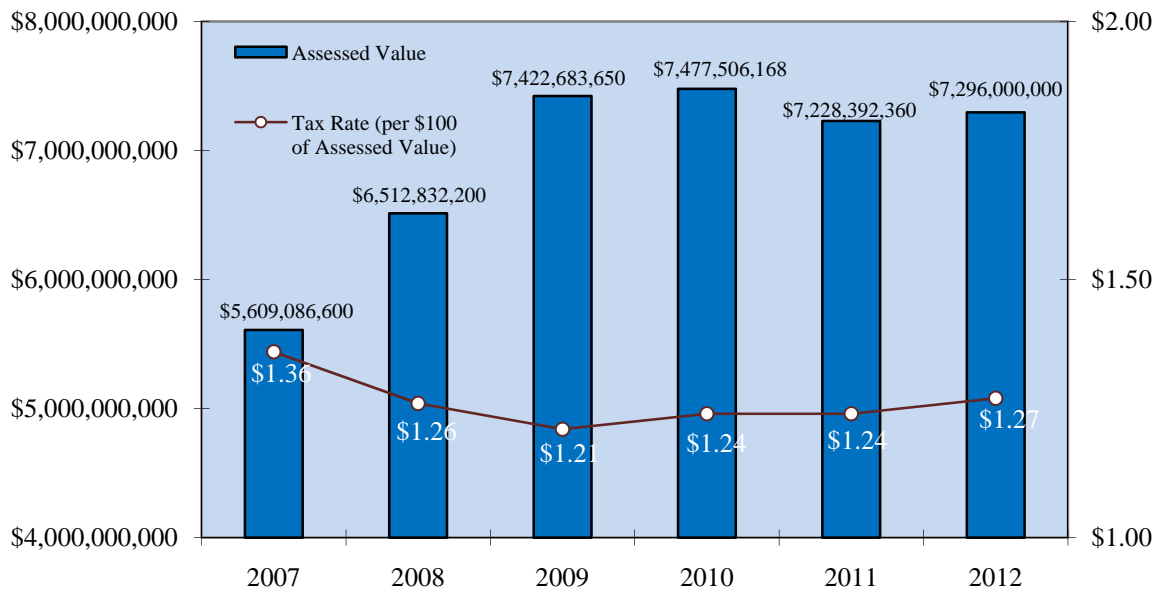
The greatest portion of our revenue comes from state and local funding. The dollar figure we receive from the state is declining. Funding from the City of Portsmouth increased slightly this year. As illustrated in the chart that follows, the City General Fund Budget has increased over 23% since fiscal year 2006 while the portion allotted to education has risen only 1.9%.



## Assessed Value of Taxable Property

According to Virginia code, cities are required to assess property at 100% of the estimated market value. The City Assessor's office predicted a slight decrease of 3.3% in overall property values in FY2011 although individual properties might have increased, decreased, or remained level. The City adopted a tax rate of \$1.27 per \$100 of assessed value for real property for FY2012. Assuming a property is valued at \$100,000 in 2011, the owner owed a tax bill of \$1,240 based on the \$1.24 tax per \$100 of assessed value for the property. In 2012, that same taxpayer will owe \$1,270. In today's tight economy, the city is struggling to maintain quality services within the city without overly burdening its citizens. Tax revenue represents just over 72% of the city's revenue. For every dollar that the city expends, approximately \$0.22 is spent on education. Using the \$100,000 property as an example, that homeowner contributes approximately \$279 for education. For that expenditure, the citizens of Portsmouth are seeing improvements in their school system: Every school is fully-accredited, which is quite an improvement from only four in 2002. Our drop-out rate is declining and scores on the state Standards of Learning tests are rising. The following information illustrates the assessed value of taxable property in Portsmouth over the past few years and the tax rates, levies, and collections.

### Assessed Value of Taxable Property in Portsmouth, VA



Source: City Assessor's Office (2012 Value is an estimated figure)

## Property Tax Rates, Levies, and Collections

### Real Estate rate is per \$100 of assessed value

<u>FY</u>	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Percent of Taxes Collected in Year of Levy</u>
2012	1.27	<i>In the adopted City FY2012 Budget, the City Manager estimates real estate tax revenue of \$92,121,173 for FY2011 and \$94,811,840 for FY 2012.</i>	
2011	1.24		
2010	1.24	92,594,347	95.3
2009	1.21	89,813,809	95.5
2008	1.26	82,061,047	98.4
2007	1.36	74,858,725	95.6

As required by State law, real estate is assessed at 100% of estimated fair market value.

### Personal Property rate is per \$100 of assessed value

<u>FY</u>	<u>Tax Rate<sup>(1)</sup></u>			<u>Tax Levy<sup>(2)</sup></u>	<u>Percent of Taxes Collected in Year of Levy<sup>(3)</sup></u>
	<u>Vehicles</u>	<u>Boats</u>	<u>RV's</u>		
2012	5.00	0.50	1.50	<i>In the adopted City FY2012 Budget, the City Manager estimates personal property tax revenue of \$20,666,142 for FY 2011 and \$20,255,584 for FY2012.</i>	
2011	5.00	0.50	1.50		
2010	5.00	0.50	1.50	19,582,168	75.8
2009	5.00	0.50	1.50	19,030,247	74.4
2008	5.00	0.50	1.50	20,213,758	68.3
2007	5.00	0.01	1.50	21,976,362	73.2

(1) Most personal property, primarily vehicles and boats, is assessed at 100% of the National Automobile Dealer Association (NADA) average loan values and BUC Boat Price Guide values. Business personal property is assessed using a predetermined depreciation schedule.

(2) Excludes \$9,887,920.89 tax credit from the Commonwealth for FY10. The original levy for FY10 is \$29,470,089.38. Similar exclusions apply for fiscal years 2007-2009.

(3) Personal property taxes are assessed on property owned as of January 1 and become due June 5th of each year. Because the due date falls so near the last day of the fiscal year, there is normally a substantial amount of delinquent taxes receivable as of the close of the fiscal year, the majority of which is collected in the following fiscal year.

Source: City of Portsmouth CAFR 2010 and Budget 2012

Improved teacher retention factors greatly into maintaining full accreditation and improving test scores. As we have been able to raise and maintain the compensation level for our teachers compared to the surrounding divisions, we have retained better teachers who are experiencing success in educating our students. Although we are not able to offer a pay raise this year, the premiums that employees will pay for health insurance are only expected to rise 2.5% for July – December as opposed to the 33% increase in 2010-11. In January 2012 when we begin a calendar year health insurance policy plan rather than a school year plan, most employees will see a slight decrease in premiums. It is hoped that any decrease in take home pay will be small and will not erode our teacher corps and support staff, jeopardizing the superior quality services we have provided for the future leaders of our city – our students.

The General Assembly passed legislation in 2010 that allows localities and school divisions to choose whether employees hired after June 30 will pay their own contribution to the Virginia Retirement System (VRS). Since most of the surrounding school divisions opted to pay the VRS contribution for employees hired after June 30, our School Board felt that our potential teacher pool would be negatively impacted if we did not pay the VRS contribution for new hires. Not making the contribution for them would cause our new employees' compensation to fall behind that of our surrounding school divisions. If we are to recruit the highest qualified personnel we must ensure that our compensation is competitive.

To more efficiently provide services to our students, we constantly revise our staffing requirements to match those mandated by the state while maintaining the highest quality services. In an effort to preserve our instruction environment at the lowest possible cost, we have trimmed our custodial staff and adjusted their schedules so that the bulk of the cleaning in our buildings can take place at night.

We continue to renovate our school buildings and replace those that have become antiquated to provide the finest learning environment possible for our students. Since sports are a recognized complement to the learning experience, we have expanded athletics programs at the middle school level and added or improved athletic facilities at all three high schools.

To better serve our preschool population we established preschool centers in an effort to give students the best start to their school careers as is possible. In 2010-11, we added a preschool center in the Churchland Academy building to serve those students living in the Churchland area. With the opening of the new Simonsdale Elementary School this school year, the Olive Branch Elementary School building will be converted to a preschool center and we will close the Diagnostic, Adjustive, and Correctional Center that served preschool-age, handicapped students. Those students will receive instruction under the inclusion model at the various preschool centers.

To reduce the dropout rate and ensure that every student has the opportunity to complete their education we implemented Project Uplift in conjunction with ISAEP. It serves as an alternative education setting for those students who cannot be allowed to remain in the regular classroom setting.

Our course offerings through the Career and Technical Education program provide opportunities for our students to explore numerous career paths, such as Hotel/Motel Management, Early Childhood Education, and the Culinary Arts, to name a few. Upon completion of many courses our students not only receive training but also hold certification that prepares them to enter the workplace shortly after graduation.

In the spring and summer of 2004, Portsmouth Public Schools developed a strategic and comprehensive plan that addressed the most urgent needs of the school division. Late in 2006, it became increasingly evident that most of the critical goals of the 2004 plan had either been achieved or had morphed into different issues. With this understanding generally shared by the members of the Portsmouth City School board, they met in a retreat in February 2007 for the express purpose of beginning the development of a new comprehensive plan for the school division. The result was a plan led by the School Board that charted the course for Portsmouth Public Schools for the next ten years.

The Board is required to review this plan every two years. At its retreat in summer 2009 the Board received an update on progress toward implementing the plan. In December 2009 they adopted a revised plan that included an additional vision of educational facilities that contribute to the learning environment and are both safe and accessible for students and staff. The Board will review the plan at its Retreat in August 2011 and consider a revised plan later this year.

The first vision the Board adopted reflected their commitment to strong board leadership: "By 2017 the Portsmouth City School Board will be a leading force in community advancement". To realize this vision, the Board set two goals:

- A) recognition as a "Board of Distinction" by the Virginia School Boards Association (VSBA)
- B) technology implementation to increase the efficiency of its operation.

The Board has met all requirements and was recognized by VSBA as a Board of Distinction at its state convention in the fall of 2010. The Board is exploring methods of automating School Board meetings to meet Goal B and will implement them as funding allows.

The Board's second vision underscores its belief that students need committed and supportive parents and vows that all parents will be excited about and claim ownership of their children's education. Schools are encouraging parental commitment and involvement by creating more parent-friendly environments. Individual schools have begun establishing greeting stations and parent information dissemination centers. Working with city agencies, administrators are establishing community involvement centers within the schools. Recognizing the importance of keeping parents informed about activities throughout the school division, the School Board has encouraged increased use of the division's television air time to promote events throughout the division, to share information with parents and community members, and to air School Board meetings. The School Board adopted a Communications and Marketing Plan in June 2010 that includes strategies to improve community relations as well as crisis communications. A division-wide telephone notification system quickly informs parents about emergencies or other important notices. The Office of Communications will establish a speakers' bureau consisting of principals, teachers, central-

office personnel, and others who are considered an authority on a particular topic to reach out to the community and to promote the division's story with accurate information which will help to dispel rumors.

Acknowledging that our most important product is our graduates, the Board's third vision was for all graduates to be highly sought-after by both employers and institutions of higher learning. They have set a goal of 100% of PPS students graduating and entering post high school education programs or jobs that require specific training. Beginning with the 2011-12 school year state standards require a school division to achieve a graduation index of 85%. This complex index measures the on-time graduation rate of a cohort of students who entered high school four years before. The division is exploring ways to reduce the dropout rate in order to meet the additional on-time graduation requirement. The state on-time graduation rate for our three high schools is illustrated in the chart below.

High School Dropout Rates									
	Class of 2010			Class of 2009			Class of 2008		
	First-time 9th Grade Cohort 2006-07			First-time 9th Grade Cohort 2005-06			First-time 9th Grade Cohort 2004-05		
	Dropouts	Dropout Rate	Virginia On-time Graduation Rate	Dropouts	Dropout Rate	Virginia On-time Graduation Rate	Dropouts	Dropout Rate	Virginia On-time Graduation Rate
<b>SCHOOLS</b>									
CHURCHLAND HIGH	52	12.1%	80.8%	68	13.0%	74.9%	57	12.1%	74.3%
I. C. NORCOM HIGH	98	22.5%	63.5%	118	27.9%	59.3%	75	22.5%	54.5%
WOODROW WILSON HIGH	96	26.6%	57.6%	93	24.0%	50.4%	98	26.6%	48.9%

Source: Virginia Department of Education

The Board's fourth vision is an augmentation of program evaluation. The Board expects PPS to be recognized by educational organizations and institutions of higher learning for its innovative and effective programs. Many of these programs have already been mentioned elsewhere in this document: preschool programs, alternative education programs, career and technical programs, post high school coursework, etc. Recognizing that some of the course completion goals they previously set for graduation exceeded state standards, the Board aligned the goals for this vision to parallel state standards. Facing rising on-time graduation rate requirements, the Board wanted to ensure that students were not penalized because of the higher standards, causing students to delay or miss graduation. At the same time, additional elective courses in the areas of mathematics, science, and foreign languages are offered to better prepare our students for their post-graduation world.

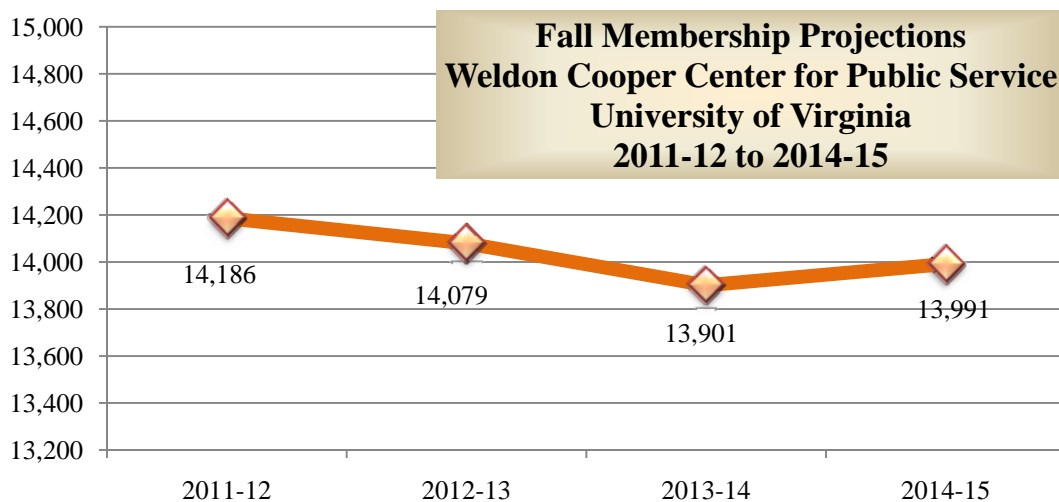
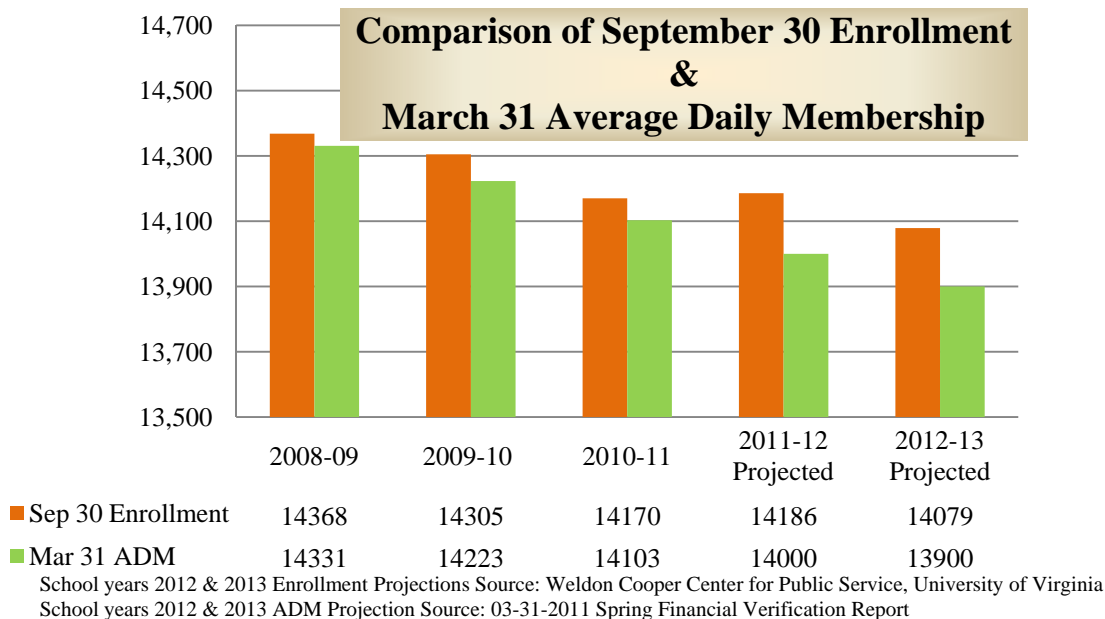
Next, the School Board envisions that our students will be exemplary student citizens. PPS will provide leadership development programs for all students. Various activities are being implemented at elementary, middle, and high school levels that focus on political awareness, community service, and civic and social responsibility.

The School Board's final vision, added in 2009, concerns facilities and technology that contribute to the learning environment for students and provide safe and accessible facilities for students and staff. The first step is constructing a new Simonsdale Elementary School and providing for gymnasium facilities at all elementary schools as funding will allow. The new Simonsdale Elementary School will open in fall 2011 precipitating the other goals under this vision: elimination of mobile classrooms at all schools, a fourth preschool center at the Olive Branch building, and the establishment of a Central Office Facility co-located with the Instructional Resource Center when the DAC Center students move into inclusion classes. Many of the visions and goals spelled-out in Vision VI were already being implemented such as effective, environmentally-friendly cleaning procedures and updating our technology infrastructure. The Board felt it

was important to address these items in the comprehensive plan rather than assume that they were common practice.

Basic school aid from the state is based on ADM and is a significant portion of the revenue we receive. For the 2011-12 school year, the Weldon Cooper Center for Public Service of the University of Virginia predicts the fall membership in Portsmouth Public Schools will be 14,186 students and 14,079 in 2012-13. Their projection does not factor in the military population which fluctuates in our city. To compensate and more accurately predict enrollment for budgeting and planning purposes, we use historical data along with the projections of the Cooper Center. For the 2011-12 school year, we based our budget on a conservative average daily membership (ADM) of 14,000 students. Since a large portion of our budget revenue is based on the ADM, we are able to predict, with some certainty, our total revenue for state basic aid.

The following charts compare the fall membership projections of the Cooper Center to our spring ADM information. Historically, enrollment falls slightly between the September 30 membership count and the average daily membership (ADM) reported as of March 31 each year. Fall membership and spring ADM reflect students in grades K-12 only.



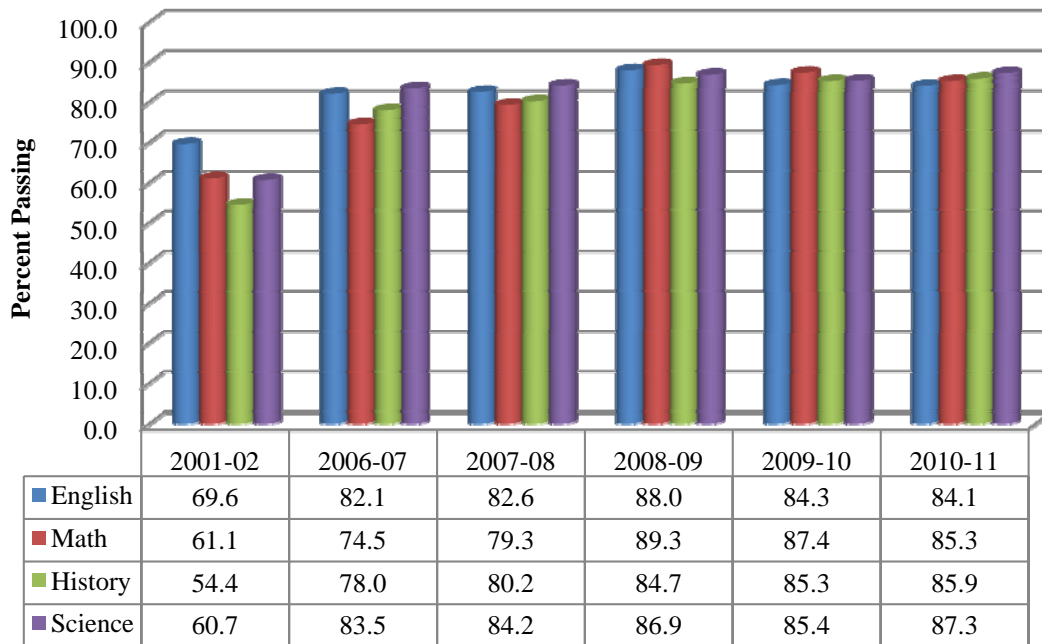
## PRE-K - GRADE 12 ENROLLMENT BY SCHOOL

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<b>ELEMENTARY SCHOOLS</b>					
Brighton	695	698	594	559	544
Churchland Academy	1040	1012	949	908	843
Churchland	717	732	739	783	742
Churchland Primary & Intermediate	609	525	537	548	562
Douglass Park	722	659	535	626	550
Hodges Manor	548	573	591	594	600
James Hurst	791	748	656	633	620
Lakeview	645	635	595	601	556
Olive Branch	465	442	357	369	355
Park View	413	416	741	614	635
Simonsdale	324	294	260	310	309
John Tyler	670	615	707	742	754
Victory	346	281	478	626	656
Westhaven	596	611	524	534	603
<b>MIDDLE SCHOOLS</b>					
Churchland	932	929	944	879	845
Cradock	661	619	560	503	550
William E. Waters	598	563	588	538	545
<b>HIGH SCHOOLS</b>					
Churchland	1726	1614	1615	1510	1448
I. C. Norcom	1444	1452	1354	1352	1288
Woodrow Wilson	1309	1262	1230	1264	1202
<b>SPECIALITY CENTERS</b>					
Churchland Preschool Center	(new 2010-11 school year)				159
D.A.C. Center	76	58	65	66	90
Emily N. Spong Preschool	171	247	263	267	267
EXCEL Campus	(reported at home school)				
Mt. Hermon Preschool	237	265	244	279	210
New Directions Center	(reported at home school)				
Project Uplift	0	0	58	64	86
<b>TOTAL Enrollment</b>	<b>15735</b>	<b>15250</b>	<b>15184</b>	<b>15169</b>	<b>15019</b>

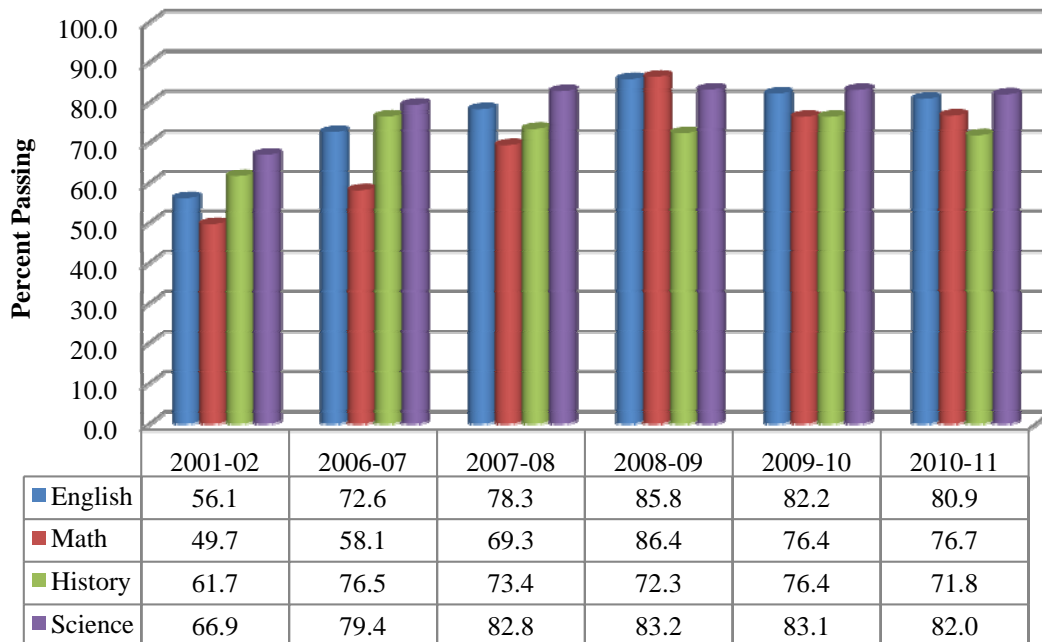
Source: Portsmouth Public Schools, Office of Research and Evaluation



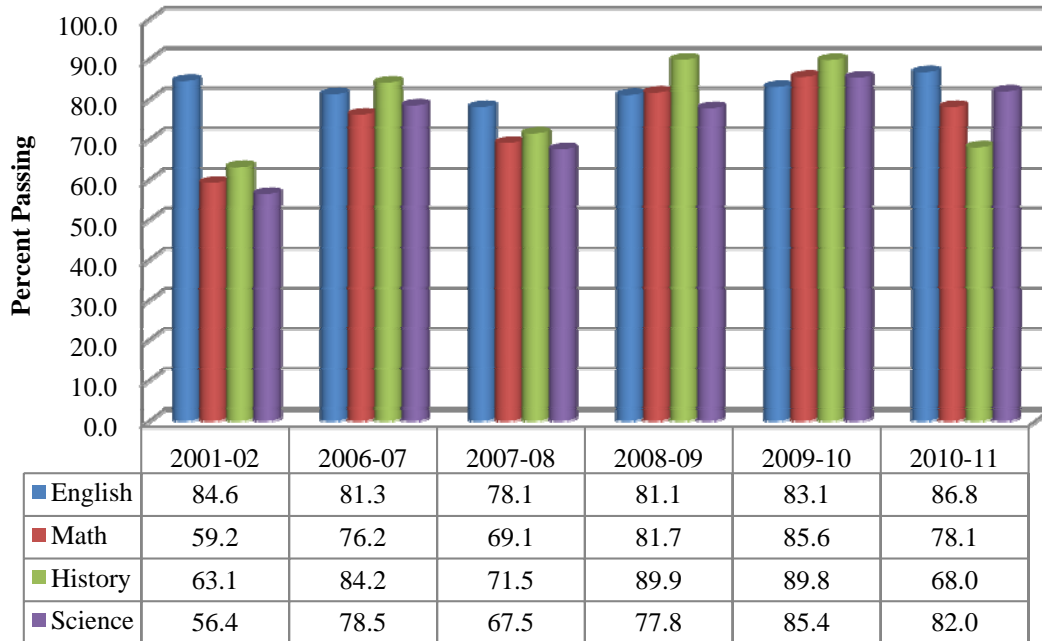
### ELEMENTARY SCHOOLS SUMMARY SOL PASS RATES OVER TIME BY CORE AREAS



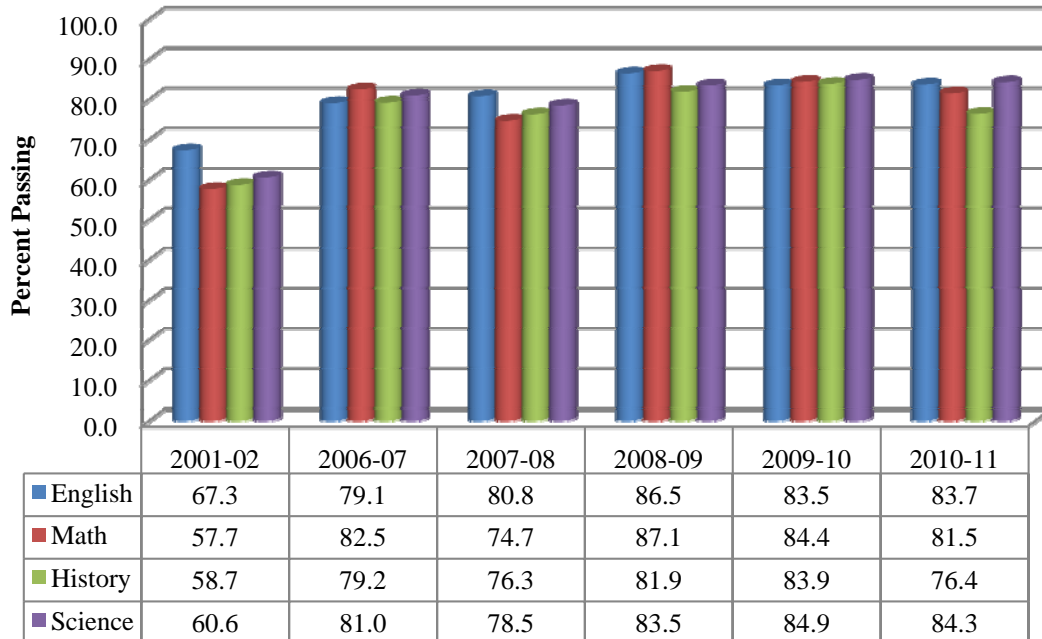
### MIDDLE SCHOOLS SUMMARY SOL PASS RATES OVER TIME BY CORE AREAS



### HIGH SCHOOLS SUMMARY SOL PASS RATES OVER TIME BY CORE AREAS



### DIVISION SUMMARY SOL PASS RATES OVER TIME BY CORE AREAS



Source: Portsmouth Public Schools, Office of Research and Evaluation

## POSITION CONTROL ALLOCATIONS BY FUND

	<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>11-12 Projected</u>
<b>CAFETERIA FUND</b>				
ASSOCIATE 260 DAY - 8 HOUR	5	2	2	2
COORDINATOR	1	1	1	1
FOOD SERVICES 4.5 HRS	0	8	4	4
FOOD SERVICES 5.5 HRS	0	46	45	45
FOOD SERVICES 6.0 HRS	0	48	48	48
FOOD SERVICES 6.5 HRS	125	0	0	0
FOOD PRODUCTION CHEF	3	0	0	0
FOOD SERVICES MAINTENANCE	1	0	0	0
FOOD SERVICES MANAGER	22	23	23	23
PART TIME WITH POSITION	0	27	32	32
SUPERVISOR	3	3	3	3
<b>TOTAL FOR CAFETERIA FUND</b>	<b>160</b>	<b>158</b>	<b>158</b>	<b>158</b>
<b>GENERAL FUND</b>				
ASSISTANT DIRECTOR	1	1	1	1
ASSISTANT SUPERINTENDENT	2	2	2	2
ASSOCIATE 200 DAY - 7 HOUR	44	34	31	31
ASSOCIATE 260 DAY - 7 HOUR	31	27	19	19
ASSOCIATE 260 DAY - 8 HOUR	73	67	64	63
ASSOCIATE 260 DAY - 7.25 HOUR	8	8	19	18
ATTENDANCE OFFICERS	3	3	3	3
BUS DRIVER	123	123	122	122
BUS MONITOR	43	43	43	43
CLINIC ASSISTANT	1	1	1	0
COORDINATOR	5	5	6	6
CROSSING GUARD 10 MTH	38	36	36	36
CROSSING GUARD 12 MTH	1	0	0	0
CUSTODIAN	84	74	61	64
CUSTODIAN, HEAD	23	22	18	17
CUSTODIAN, LEAD	27	25	23	23
DELIVERY PERSONNEL	2	2	2	2
DIRECTOR	10	11	11	11
ELEMENTARY SCHOOL PRINCIPAL	17	17	16	16
ELEM SCHOOL ASST PRINCIPAL	17	16	14	14
EXECUTV ASST TO SUPERINTENDENT	1	0	0	0
GUIDANCE COUNSELOR	31	26	26	26
GUIDANCE COUNSELOR 10+1	6	6	6	5
GUIDANCE COUNSELOR 10+2	3	3	3	3
HIGH SCHOOL ASST PRINCIPAL	9	9	9	9
HIGH SCHOOL PRINCIPAL	3	3	3	3
HOME SCHOOL LIAISON	1	2	2	2
IN-SCHOOL SUSPENSION I	5	4	4	4
IN-SCHOOL SUSPENSION II	3	3	3	3

## POSITION CONTROL ALLOCATIONS BY FUND

	<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>11-12 Projected</u>
INTERPRETER	6	6	6	6
LIBRARY MEDIA SPECIALIST	25	25	24	24
MAINTENANCE PERSONNEL	34	25	24	24
MAINTENANCE PERSONNEL EXEMPT	0	1	1	1
MANAGER	3	3	3	3
MEDIA PERSONNEL	1	1	1	1
MIDDLE SCHOOL PRINCIPAL	5	4	4	4
MIDDLE SCHOOL ASST PRINCIPAL	9	9	8	8
NURSE	29	25	26	26
NURSE 10+2	1	1	0	0
OCCUPATIONAL/PHYSICAL TH 10+1	2	2	1	1
OCCUPATIONAL/PHYSICAL TH 10+2	0	1	1	1
OCCUPATIONAL/PHYSICAL THERPST	3	2	2	2
OFFICERS	2	1	1	1
OTHER PROFESSIONAL STAFF	1	3	4	3
PARAPROFESSIONAL	53	39	4	4
PARAPROFESSIONAL SPECIAL ED	158	155	153	153
PARAPROFESSIONAL SEVERE & PROF	12	0	0	0
PART TIME WITH POSITION	0	3	3	3
PROGRAM SPECIALIST	4	8	9	9
PSYCHOLOGIST	2	3	2	3
PSYCHOLOGIST 10+2	2	2	2	2
PURCHASING PERSONNEL - NON EXE	1	1	1	1
PURCHASING PERSONNEL- EXEMPT	1	1	1	1
ROTC INSTRUCTORS	7	7	7	7
SCHOOL BOARD	9	9	9	9
SECURITY OFFICERS	20	18	18	18
SENIOR SUPERVISOR	17	11	11	11
SOCIAL WORKER	1	1	1	1
SOCIAL WORKER 10+1	1	2	2	1
SOCIAL WORKER 10+2	3	5	5	5
SPEECH / HEARING / SIGHT THERP	22	21	20	20
SPEECH/HEARING/SIGHT TH 10+2	1	1	1	1
STUDENT RESOURCE LIAISON	4	3	3	3
SUPERINTENDENT	1	1	1	1
SUPERVISOR	11	11	11	11
SUPERVISOR 10+1	1	0	0	0
TEACHER	811	772	752	748
TEACHER SPECIAL ED	165	160	159	156
TEACHER 10+2	15	14	12	12
TEACHER 10+1	5	3	3	3
TEACHER SPECIALIST	6	1	1	1
TEACHER SPECIALIST 10+1	1	0	0	0
TECHNOLOGY PERSONNEL - NON EXE	9	8	8	8

## POSITION CONTROL ALLOCATIONS BY FUND

	<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>11-12 Projected</u>
TECHNOLOGY PERSONNEL EXEMPT	13	14	14	14
WAREHOUSE PERSONNEL	0	4	3	3
<b>TOTAL FOR GENERAL FUND</b>	<b>2092</b>	<b>1960</b>	<b>1870</b>	<b>1860</b>
<b>GRANT FUND</b>				
ASSOCIATE 260 DAY - 7 HOUR	4	4	3	3
ASSOCIATE 260 DAY - 8 HOUR	3	3	3	3
COORDINATOR	2	2	2	2
ELEMENTARY SCHOOL PRINCIPAL	0	2	2	2
HOME SCHOOL LIAISON	2	1	1	1
HOME SCHOOL LIAISON 12 MTH	1	1	1	1
INTERPRETER	0	0	1	0
MAINTENANCE PERSONNEL	1	1	1	1
PARAPROFESSIONAL	56	57	54	54
PARAPROFESSIONAL SPECIAL ED	1	6	8	8
PROGRAM SPECIALIST	8	7	7	7
PSYCHOLOGIST	5	3	4	3
PSYCHOLOGIST 10+2	2	3	2	2
SENIOR SUPERVISOR	6	6	6	6
SOCIAL WORKER 10+1	2	0	0	1
SOCIAL WORKER 10+2	2	0	0	0
SPEECH / HEARING / SIGHT THERP	0	0	1	1
STUDENT RESOURCE LIAISON	3	4	4	2
TEACHER	81	89	91	87
TEACHER SPECIAL ED	11	10	13	13
TEACHER 10+1	9	9	8	6
TEACHER 10+2	3	4	4	3
TEACHER 10+2 SPECIAL ED	2	2	1	0
TEACHER SPECIALIST	1	7	10	9
<b>TOTAL FOR GRANT FUND</b>	<b>205</b>	<b>221</b>	<b>227</b>	<b>215</b>
<b>REPROGRAPHICS FUND</b>				
ASSOCIATE 260 DAY - 8 HOUR	2	2	2	2
PRINT SHOP PERSONNEL	5	4	4	4
SUPERVISOR	1	1	1	1
<b>TOTAL FOR REPROGRAPHICS FUND</b>	<b>8</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>STIMULUS FUNDS</b>				
OCCUPATIONAL/PHYSICAL	0	1	1	1
OTHER PROFESSIONAL	0	0	1	1
PARAPROFESSIONAL	0	4	3	3
PROGRAM SPECIALIST	0	1	0	0
PSYCHOLOGIST 10+2	0	0	1	1
SENIOR SUPERVISOR	0	1	0	0
SOCIAL WORKER 10+1	0	1	1	1
SPECIAL ED PARAPROFESSIONAL	0	1	3	3

## POSITION CONTROL ALLOCATIONS BY FUND

	<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>11-12 Projected</u>
SPECIAL ED TEACHER	0	1	0	0
TEACHER	0	16	12	9
TEACHER SPECIALIST	0	8	3	3
<b>TOTAL FOR STIMULUS FUND</b>	<b>0</b>	<b>34</b>	<b>25</b>	<b>22</b>
<b>TEXTBOOK FUND</b>				
ASSOCIATE 260 DAY - 8 HOUR	0	1	1	1
<b>TOTAL FOR TEXTBOOK FUND</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>TOTAL FOR ALL FUNDS</b>	<b>2465</b>	<b>2381</b>	<b>2288</b>	<b>2263</b>

## MANAGEMENT OF FUNDS

The Division Superintendent or his/her designee shall be responsible for administering the division budget in accordance with Board policies and applicable state and federal regulations and laws; therefore, the Division Superintendent or his/her designee will use appropriate fiscal planning and management methods, modeled after the best accepted business practices and directed toward the educational goals of the division.

1. If the appropriating body approves the School Board budget by total expenditures, funds may be transferred by the School Board from one category to another. If funds are appropriated to the School Board by major classifications, no funds shall be expended by the School Board except in accordance with such classifications without the consent of the body appropriating the funds.
2. The Division Superintendent may be authorized by the School Board to make line item transfers within a category.

The School Board shall manage and control the funds made available to the School Board for the public schools and may incur costs and expenses.

Adopted: December 19, 1996 - VSBA

Revised: April 19, 2001 – CEPI (R)

Revised: May 22, 2008

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Legal Refs.: *Code of Virginia*, 1950,

## ANNUAL BUDGET

The annual school budget is the financial outline of the division's education program. It presents a proposed plan of expenditures and the expected means of financing those expenditures. After adoption, it provides the primary means of managing expenditures.

The fiscal year begins on the first day of July and ends on the thirtieth day of the following June.

The Division Superintendent shall prepare, with the approval of the School Board, and submit to the appropriating body, an estimate of the amount of money needed during the next fiscal year for the support of the public schools of the school division. The estimate shall set up the amount of money needed for each major classification prescribed by the Board of Education and such other headings or items as may be necessary.

The Division Superintendent or his or her designee shall prepare a budget calendar identifying all deadlines for the annual budgetary process. The calendar shall include at least one work session for reviewing the budget and at least one public hearing on the budget. Notice of the time and place for the public hearing must be published at least ten days in advance in a newspaper having general circulation within the school division.

Upon approval of the school division's budget by the School Board, the school division shall publish the approved budget on its web site.<sup>1</sup>

Adopted: December 19, 1996

Revised: April 19, 2001

Revised: April 17, 2003

Revised: May 22, 2008

Revised: February 26, 2009

Revised: July 2, 2009

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Legal Refs.: *The Code of Virginia*, 1950, as amended, §§ 15.2-2500, 15.2-2503, 15.2-2504, 15.2-2506, 22.1-90, 22.1-91, 22.1-92, 22.1-93, 22.1-94.



## GLOSSARY

AC=13	Academics and Career After High School = 13th Year
ADM	Average Daily Membership reported to Virginia Department of Education yearly as of March 31
Appropriation	A legal authorization to incur obligations and to make expenditures for specific purposes
Attrition	A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs
ARRA	American Recovery & Reinvestment Act of 2009
AYP	Adequate Yearly Progress under No Child Left Behind guidelines
Authorized Positions	Employee positions, which are authorized in the adopted budget, to be filled during the year
Budget	A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period
Budget Process	A schedule of activities, responsibilities, and deadlines related to budget development and adoption
CAFR	Comprehensive Annual Financial Report
Capital Budget	Accounts for all financial resources used for the acquisition or construction of major capital facilities.
CIP	The Capital Improvements Program is a plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.
Comprehensive Plan	Ten-year vision of the Portsmouth School Board for the Portsmouth School Division. Adopted in 2007, revised 2009.
Debt Service	The cost of paying principal and interest on borrowed money according to a predetermined payment schedule
Disbursement	The expenditure of monies from an account
Encumbrances	Obligations in the form of purchase orders, contracts, or other commitments, which are chargeable to an appropriation and for which a part of the appropriation is reserved.
E-Rate	Schools and libraries universal service support mechanism for discount telecommunication services, and Internet access
Expenditure	An outlay or the creation of a liability for an asset or an expense item
Expense	Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges

Fiscal Year (FY)	A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The fiscal year for Portsmouth Public Schools is July 1 through June 30.
Fiscally dependent school division	Fiscally dependent school districts are dependent on general government for financial support and do not have taxing authority. Portsmouth is a fiscally dependent school division.
Fund	A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity
Fund Balance	The excess of the assets of a fund over its liabilities, reserves, and carryover
General Fund	The general fund of the School Board is used to account for all financial resources except for those accounted for in another fund.
Grants	A contribution by a government or other organization to support a particular function.
ISAEP	Individual Student Alternative Education Plan
LCI	Local Composite Index - Factor used by the state of Virginia to distribute state education dollars (the lower the index, the higher state aid). The main variables used to calculate this index are property values, ADM, population, retail sales, and adjusted gross income. It is adjusted at the beginning of each biennium.
Modified Accrual Basis	Revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means the funds are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.
No Child Left Behind Act	Federal legislation that enacts the theories of standards-based education reform. First enacted in 2002. Often abbreviated, NCLB
OPEB	Other Post-Employment Benefits
Revenue	Sources of income financing the operations of government
SFSF	State Fiscal Stabilization Funds from ARRA
SOL	Standards of Learning tests are the instruments for measuring student mastery of the Standards of Quality.
SOQ	Standards of Quality are state-mandated objectives for student achievement.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.
VRS	Virginia Retirement System

**INTENTIONALLY LEFT BLANK**